Schuyler Community Schools
Board of Education Regular Meeting
Monday, November 13, 2023 6:30 PM
Schuyler Community Schools Board Room
120 West 20th Street
Schuyler, NE 68661

I. Call Meeting to Order
I.A. Pledge of Allegiance
I.B. Declaration of Open Meeting
II. Approval of Consent Agenda
II.A. Agenda
II.B. Minutes
II.C. Acceptance of Claims
II.C.1. Bills of $5,000 or more
II.D. Financial
II.E. Other Listed Reports
III. Public Forum - We ask that all presentation be limited in their length.
III.A. Recognition of visitors and guests
III.B. Other topics (limited to 5 minutes - subject to guidelines of the Board Participation Policy)
III.C. Student Representative's Report
III.C.1. Bela Jedlicka will present on behalf of the student council.
III.C.2. The FFA representatives Allison Vavricek, Addison Vavricek, Talon Andel, Nathan Colvin, Grant Arps, and Caleb Bailey will present on their National FFA experience.
IV. Action Items
IV.A. Board Policy, Handbooks, and Support Programs
IV.A.1. Consider, discuss, and take action to contract with Nebraska Association of School Boards to conduct the process and develop a district wide strategic plan.
IV.B. Budget, finance, negotiations, and personnel
IV.B.1. Consider, discuss, and take action to accept the 2022-2023 District Audit and Annual Financial Report.
IV.B.2. Accept the resignation of Nestor Pelayo, music teacher.
IV.B.3. We would like to congratulate Rick Carter on his retirement from Schuyler Community Schools at the end of this year. Mr. Carter has taught for 34 years with 18 of them in the Schuyler Schools. Thank you for your service, Mr. Carter.
V. Discussion Items and Reports
V.A. Principals Reports
V.A.1. Principals will share their experiences at the recent recruiting and hiring fairs.
V.B. Directors Reports
V.B.1. Travis Steinhoff and Andy Banahan will present on the development of the Schuyler Community Schools online store.

V.B.2. Dave Gibbons will provide an update on state assessment and science adoption.

V.C. Superintendent's Report

V.C.1. Safety - We took a team to the statewide Standard Response Protocol and Standard Reunification Method training. This was a great training opportunity and will help us review and strengthen our safety plan and practices.

Legislation Update - The 2024 legislative session will begin January 3rd and run until April 18th. This 60 day session will have several bills that may have an effect on education. I plan to attend sessions hosted by NCSA and NASB to meet with senators.

V.D. Board Member/Committee Reports

V.D.1. Board Policy/Handbooks/Support Programs
October 16, 2023 at 6:00

V.D.2. Building/Grounds/Transportation
October 16, 2023 at 7:00

V.D.3. Budget, Finance, and Negotiations
November 8, 2023 at 6:00 p.m.

VI. Correspondence Items

VI.A. NASB Monthly Update

VII. Adjournment

Discussion: To view this meeting go to:
https://zoom.us/rec/share/QN8DBrE8eoPJUv6lYVcOLSzP7pvD0WaWtUn7ByfKuoImq0MCITtXltmtmQHvAyYb.-ATBQvL7sgOiSUcq

Prepared by: Christina Bywater, Secretary to the Board

NEBRASKA OPEN MEETINGS ACT

84-1407. Act, how cited.

Sections 84-1407 to 84-1414 shall be known and may be cited as the Open Meetings Act.

Source: Laws 2004, LB 821, § 34.

84-1408. Declaration of intent; meetings open to public.

It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret.

Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act.

Source: Laws 1975, LB 325, § 1; Laws 1996, LB 900, § 1071; Laws 2004, LB 821, § 35.
Annotations

- Nebraska's public meetings laws do not apply to school board deliberations pertaining solely to disputed adjudicative facts. McQuinn v. Douglas Cty. Sch. Dist. No. 66, 259 Neb. 720, 612 N.W.2d 198 (2000).
- The primary purpose of the public meetings law is to ensure that public policy is formulated at open meetings. Marks v. Judicial Nominating Comm., 236 Neb. 429, 461 N.W.2d 551 (1990).
- The public meetings law is broadly interpreted and liberally construed to obtain the objective of openness in favor of the public, and provisions permitting closed sessions must be narrowly and strictly construed. Grein v. Board of Education of Fremont, 216 Neb. 158, 343 N.W.2d 718 (1984).
- Although a committee was a subcommittee of a natural resources district board, it was not subject to the Open Meetings Act because there was never a quorum of board members in attendance and the committee did not hold hearings, make policy, or take formal action on behalf of the board. Koch v. Lower Loup NRD, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- A county board of equalization is a public body whose meetings shall be open to the public. Wolf v. Grubbs, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

84-1409. Terms, defined.

For purposes of the Open Meetings Act, unless the context otherwise requires:

(1)(a) Public body means (i) governing bodies of all political subdivisions of the State of Nebraska, (ii) governing bodies of all agencies, created by the Constitution of Nebraska, statute, or otherwise pursuant to law, of the executive department of the State of Nebraska, (iii) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created by the Constitution of Nebraska, statute, or otherwise pursuant to law, (iv) all study or advisory committees of the executive department of the State of Nebraska whether having continuing existence or appointed as special committees with limited existence, (v) advisory committees of the bodies referred to in subdivisions (i), (ii), and (iii) of this subdivision, and (vi) instrumentalities exercising essentially public functions; and

(b) Public body does not include (i) subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body, except that all meetings of any subcommittee established under section 81-15,175 are subject to the Open Meetings Act, (ii) entities conducting judicial proceedings unless a court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders, and (iii) the Judicial Resources Commission or subcommittees or subgroups of the commission;

(2) Meeting means all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body; and

(3) Virtual conferencing means conducting or participating in a meeting electronically or telephonically with interaction among the participants subject to subsection (2) of section 84-1412.

Source: Laws 1975, LB 325, § 2; Laws 1983, LB 43, § 1; Laws 1989, LB 429, § 42; Laws 1989, LB 311, § 14; Laws 1992, LB 1019, § 124; Laws 1993, LB 635, § 1; Laws 1996, LB 1044, § 978; Laws 1997, LB 798, § 37; Laws 2004, LB 821, § 36; Laws 2007, LB296, § 810; Laws 2011, LB366, § 2; Laws 2021, LB83, § 11; Laws 2022, LB922, § 12.

Operative Date: July 21, 2022

Annotations

- A township is a political subdivision, and as such, a township board is subject to the provisions of the public meetings laws. Steenblock v. Elkhorn Township Bd., 245 Neb. 722, 515 N.W.2d 128 (1994).
- A county agricultural society is a public body to which the provisions of the Nebraska public meetings law are applicable. Nixon v. Madison Co. Ag. Soc'y, 217 Neb. 37, 348 N.W.2d 119 (1984).
- Failure by a public governing body, as defined under section 84-1409, R.R.S.1943, to take and record a roll call vote on an action, as required by section 84-1413(2), R.S.Supp.,1980, grants any citizen the right to sue for the purpose of

having the action declared void. In this case such failure could not be later corrected by a nunc pro tunc order because there was no showing that a roll call vote on the disputed action was actually taken, and even if it was the record showed it was not recorded until over a year later. Sections 23-1301, R.R.S.1943, and 23-1302, R.R.S.1943, make it the duty of the county clerk to record proceedings of the board of county commissioners. State ex rel. Schuler v. Dunbar, 208 Neb. 69, 302 N.W.2d 674 (1981).

- Although a committee was a subcommittee of a natural resources district board, it was not subject to the Open Meetings Act because there was never a quorum of board members in attendance and the committee did not hold hearings, make policy, or take formal action on behalf of the board. Koch v. Lower Loup NRD, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- Although the Open Meetings Act does not define "subcommittee," a subcommittee is generally defined as a group within a committee to which the committee may refer business. Koch v. Lower Loup NRD, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- The Open Meetings Act does not require policymakers to remain ignorant of the issues they must decide until the moment the public is invited to comment on a proposed policy. By excluding nonquorum subgroups from the definition of a public body, the Legislature has balanced the public's need to be heard on matters of public policy with a practical accommodation for a public body's need for information to conduct business. Koch v. Lower Loup NRD, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- As an administrative agency of the county, a county board of equalization is a public body. Wolf v. Grubbs, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- The electors of a township at their annual meeting are a public body under the Open Meetings Act. State ex rel. Newman v. Columbus Township Bd., 15 Neb. App. 656, 735 N.W.2d 399 (2007).
- The meeting at issue in this case was a "meeting" within the parameters of subsection (2) of this section because it involved the discussion of public business, the formation of tentative policy, or the taking of any action of the public power district. Hansmeyer v. Nebraska Pub. Power Dist., 6 Neb. App. 889, 578 N.W.2d 476 (1998).
- Informational sessions in which the governmental body hears reports are briefings. Johnson v. Nebraska Environmental Control Council, 2 Neb. App. 263, 509 N.W.2d 21 (1993).

84-1410. Closed session; when; purpose; reasons listed; procedure; right to challenge; prohibited acts; chance meetings, conventions, or workshops.

(1) Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. Closed sessions may be held for, but shall not be limited to, such reasons as:

(a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body;

(b) Discussion regarding deployment of security personnel or devices;

(c) Investigative proceedings regarding allegations of criminal misconduct;

(d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting;

(e) For the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster; or

(f) For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional negotiations with any referral source that is required by federal law to be conducted at arms length.

Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body.

(2) The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, formal action shall mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under subdivision (1)(a) of this section.

(3) Any member of any public body shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for (a) the protection of the public interest or (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

(4) Nothing in this section shall be construed to require that any meeting be closed to the public. No person or public body shall fail to invite a portion of its members to a meeting, and no public body shall designate itself a subcommittee of the whole body for the purpose of circumventing the Open Meetings Act. No closed session, informal meeting, chance meeting, social gathering, email, fax, or other electronic communication shall be used for the purpose of circumventing the requirements of the act.

(5) The act does not apply to chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power.

Source: Laws 1975, LB 325, § 3; Laws 1983, LB 43, § 2; Laws 1985, LB 117, § 1; Laws 1992, LB 1019, § 125; Laws 1994, LB 621, § 1; Laws 1996, LB 900, § 1072; Laws 2004, LB 821, § 37; Laws 2004, LB 1179, § 1; Laws 2006, LB 898, § 1; Laws 2011, LB390, § 29; Laws 2012, LB995, § 17.

Annotations

- There is no absolute discovery privilege for communications that occur during a closed session. State ex rel. Upper Republican NRD v. District Judges, 273 Neb. 148, 728 N.W.2d 275 (2007).
- If a person present at a meeting observes a public meetings law violation in the form of an improper closed session and fails to object, that person waives his or her right to object at a later date. Wasikowski v. Nebraska Quality Jobs Bd., 264 Neb. 403, 648 N.W.2d 756 (2002).
- The public interest mentioned in this section is that shared by citizens in general and by the community at large concerning pecuniary or legal rights and liabilities. Grein v. Board of Education, 216 Neb. 158, 343 N.W.2d 718 (1984).
- Hearing in closed executive session was contrary to this section since there was no showing of necessity or reason under subdivision (1)(a), (b), or (c), but did not result in reversal of board decision. Simonds v. Board of Examiners, 213 Neb. 259, 329 N.W.2d 92 (1983).
- Negotiations for the purchase of land need not be conducted at an open meeting but the deliberations of a city council as to whether an offer to purchase real estate

should be made should take place in an open meeting. Pokorny v. City of Schuyler, 202 Neb. 334, 275 N.W.2d 281 (1979).

- Public meeting law was not violated where the Board of Regents of the University of Nebraska voted to hold a closed session to consider the university president's resignation, and also discussed the appointment of an interim president during such session. Meyer v. Board of Regents, 1 Neb. App. 893, 510 N.W.2d 450 (1993).

84-1411. Meetings of public body; notice; method; contents; when available; right to modify; duties concerning notice; virtual conferencing authorized; requirements; emergency meeting without notice; appearance before public body.

(1)(a) Each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (1)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committee, such notice shall be published in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website.

(ii) In the case of the governing body of a city of the second class or village or such body's advisory committee, such notice shall be published by:

(A) Publication in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website; or

(B) Posting written notice in three conspicuous public places in such city or village. Such notice shall be posted in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (1)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(c) In addition to a method of notice required by subdivision (1)(b)(i) or (ii) of this section, such notice may also be provided by any other appropriate method designated by such public body or such advisory committee.

(d) Each public body shall record the methods and dates of such notice in its minutes.

(e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or

(ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (2)(b) of this section are met:

(i) A state agency, state board, state commission, state council, or state committee, or an advisory committee of any such state entity;

(ii) An organization, including the governing body, created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act;

(iii) The governing body of a public power district having a chartered territory of more than one county in this state;

(iv) The governing body of a public power and irrigation district having a chartered territory of more than one county in this state;

(v) An educational service unit;

(vi) The Educational Service Unit Coordinating Council;

(vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act;

(viii) A community college board of governors;

(ix) The Nebraska Brand Committee;

(x) A local public health department;

(xi) A metropolitan utilities district;

(xii) A regional metropolitan transit authority; and

(xiii) A natural resources district.

(b) The requirements for holding a meeting by means of virtual conferencing are as follows:

(i) Reasonable advance publicized notice is given as provided in subsection (1) of this section, including providing access to a dial-in number or link to the virtual conference;

(ii) In addition to the public's right to participate by virtual conferencing, reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate as provided in section 84-1412, including reasonable seating, in at least one designated site in a building open to the public and identified in the notice, with: At least one member of the entity holding such meeting, or his or her designee, present at each site; a

recording of the hearing by audio or visual recording devices; and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be provided if virtual conferencing was not used;

(iii) At least one copy of all documents being considered at the meeting is available at any physical site open to the public where individuals may attend the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; and

(iv) Except as otherwise provided in this subdivision or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis or an organization created under the Municipal Cooperative Financing Act, the organization may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing. The governing body of a risk management pool that meets at least quarterly and the advisory committees of the governing body may each hold more than one-half of its meetings by virtual conferencing if the governing body's quarterly meetings are not held by virtual conferencing.

(3) Virtual conferencing, emails, faxes, or other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(4) The secretary or other designee of each public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting.

(5) When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in such meeting shall pertain only to the emergency. Such emergency meetings may be held by virtual conferencing. The provisions of subsection (4) of this section shall be complied with in conducting emergency meetings. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public by no later than the end of the next regular business day.

(6) A public body may allow a member of the public or any other witness to appear before the public body by means of virtual conferencing.

(7)(a) Notwithstanding subsections (2) and (5) of this section, if an emergency is declared by the Governor pursuant to the Emergency Management Act as defined in section 81-829.39, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the

public body gives reasonable advance publicized notice as described in subsection (1) of this section. The notice shall include information regarding access for the public and news media. In addition to any formal action taken pertaining to the emergency, the public body may hold such meeting for the purpose of briefing, discussion of public business, formation of tentative policy, or the taking of any action by the public body.

(b) The public body shall provide access by providing a dial-in number or a link to the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at the meeting and record the meeting. Subsection (4) of this section shall be complied with in conducting such meetings.

(c) The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection as provided in subsection (5) of section 84-1413.

(8) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (2)(a) of this section may hold a meeting by virtual conferencing if:

(a) The purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted upon at a subsequent non-virtual open meeting of the public body;

(b) No action is taken by the public body at the virtual meeting; and

(c) The public body complies with subdivisions (2)(b)(i) and (2)(b)(ii) of this section.

Source: Laws 1975, LB 325, § 4; Laws 1983, LB 43, § 3; Laws 1987, LB 663, § 25; Laws 1993, LB 635, § 2; Laws 1996, LB 469, § 6; Laws 1996, LB 1161, § 1; Laws 1999, LB 47, § 2; Laws 1999, LB 87, § 100; Laws 1999, LB 461, § 1; Laws 2000, LB 968, § 85; Laws 2004, LB 821, § 38; Laws 2004, LB 1179, § 2; Laws 2006, LB 898, § 2; Laws 2007, LB199, § 9; Laws 2009, LB361, § 2; Laws 2012, LB735, § 1; Laws 2013, LB510, § 1; Laws 2017, LB318, § 1; Laws 2019, LB212, § 5; Laws 2020, LB148, § 3; Laws 2021, LB83, § 12; Laws 2022, LB742, § 1; Laws 2022, LB908, § 1; Laws 2022, LB922, § 13.
Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB742, section 1, with LB908, section 1, and LB922, section 13, to reflect all amendments.
Note: Changes made by LB742 and LB908 became effective July 21, 2022. Changes made by LB922 became operative July 21, 2022.

Cross References

- **Intergovernmental Risk Management Act,** see section 44-4301.
- **Interlocal Cooperation Act,** see section 13-801.
- **Joint Public Agency Act,** see section 13-2501.

- **Municipal Cooperative Financing Act,** see section 18-2401.

Annotations

- Under subsection (1) of this section, the Legislature has imposed only two conditions on the public body's notification method of a public meeting: (1) It must give reasonable advance publicized notice of the time and place of each meeting and (2) it must be recorded in the public body's minutes. City of Elkhorn v. City of Omaha, 272 Neb. 867, 725 N.W.2d 792 (2007).
- An emergency is "(a)ny event or occasional combination of circumstances which calls for immediate action or remedy; pressing necessity; exigency; a sudden or unexpected happening; an unforeseen occurrence or condition." Steenblock v. Elkhorn Township Bd., 245 Neb. 722, 515 N.W.2d 128 (1994).
- An agenda which gives reasonable notice of the matters to be considered at a meeting of a city council complies with the requirements of this section. Pokorny v. City of Schuyler, 202 Neb. 334, 275 N.W.2d 281 (1979).
- When notice is required, a notice of a special meeting of a city council posted in three public places at 10:00 p.m. on the day preceding the meeting is not reasonable advance publicized notice of a meeting as is required by this section. Pokorny v. City of Schuyler, 202 Neb. 334, 275 N.W.2d 281 (1979).
- Teacher waived right to object to lack of public notice in board of education employment hearing by voluntary participation in the hearing without objection. Alexander v. School Dist. No. 17, 197 Neb. 251, 248 N.W.2d 335 (1976).
- A county board of commissioners and a county board of equalization are not required to give separate notices when the notice states only the time and place that the boards meet and directs a citizen to where the agendas for each board can be found. Wolf v. Grubbs, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- A county board of equalization is a public body which is required to give advanced publicized notice of its meetings. Wolf v. Grubbs, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- Notice of recessed and reconvened meetings must be given in the same fashion as the original meeting. Wolf v. Grubbs, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- True notice of a meeting is not given by burying such in the minutes of a prior board proceeding. Wolf v. Grubbs, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- An agenda notice which merely stated "work order reports" was an inadequate notice under this section because it did not give interested persons knowledge that plans for a 345 kv transmission line through the district was going to be discussed and voted upon at the meeting. Inadequate agenda notice under this section meant there was a substantial violation of the public meeting laws; however, later actions by the board of directors cured the defects in notice, and such actions were in substantial compliance with the statute. Hansmeyer v. Nebraska Pub. Power Dist., 6 Neb. App. 889, 578 N.W.2d 476 (1998).

84-1412. Meetings of public body; rights of public; public body; powers and duties.

(1) Subject to the Open Meetings Act, the public has the right to attend and the right to speak at meetings of public bodies, and all or any part of a meeting of a public body, except for closed sessions called pursuant to section 84-1410, may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, a camera, video equipment, or any other means of pictorial or sonic reproduction or in writing.

(2) It shall not be a violation of subsection (1) of this section for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings, including meetings held by virtual conferencing. A body may not be required to allow citizens to speak at each meeting, but it may not forbid public participation at all meetings.

(3) No public body shall require members of the public to identify themselves as a condition for admission to the meeting nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. The body shall require any member of the public desiring to address the body to identify himself or herself, including an address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual.

(4) No public body shall, for the purpose of circumventing the Open Meetings Act, hold a meeting in a place known by the body to be too small to accommodate the anticipated audience.

(5) No public body shall be deemed in violation of this section if it holds its meeting in its traditional meeting place which is located in this state.

(6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if:

(a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction;

(b) All out-of-state locations identified in the notice are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience;

(c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making virtual conferencing available at an instate location to members, the public, or the press, if requested twenty-four hours in advance;

(d) No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state;

(e) Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act; and

(f) The public body publishes notice of the out-of-state meeting at least twenty-one days before the date of the meeting in a legal newspaper of statewide circulation.

(7) Each public body shall, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at a meeting.

(8) Public bodies shall make available at the meeting or the instate location for virtual conferencing as required by subdivision (6)(c) of this section, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting, either in paper or electronic form. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

Source: Laws 1975, LB 325, § 5; Laws 1983, LB 43, § 4; Laws 1985, LB 117, § 2; Laws 1987, LB 324, § 5; Laws 1996, LB 900, § 1073; Laws 2001, LB 250, § 2; Laws 2004, LB 821, § 39; Laws 2006, LB 898, § 3; Laws 2008, LB962, § 1; Laws 2021, LB83, § 13.

Annotations

- To preserve an objection that a public body failed to make documents available at a public meeting as required by subsection (8) of this section, a person who attends a public meeting must not only object to the violation, but must make that objection to the public body or to a member of the public body. Stoetzel & Sons v. City of Hastings, 265 Neb. 637, 658 N.W.2d 636 (2003).

84-1413. Meetings; minutes; roll call vote; secret ballot; when; agenda and minutes; required on website; when.

(1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.

(2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote shall be satisfied by a public body which utilizes an electronic voting device which allows the yeas and nays of each member of such public body to be readily seen by the public.

(3) The vote to elect leadership within a public body may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

(4) The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.

(5) Minutes shall be written or kept as an electronic record and shall be available for inspection within ten working days or prior to the next convened meeting, whichever occurs

earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing or keeping the minutes is absent due to a serious illness or emergency.

(6) Beginning July 31, 2022, the governing body of a natural resources district, the city council of a city of the metropolitan class, the city council of a city of the primary class, the city council of a city of the first class, the county board of a county with a population greater than twenty-five thousand inhabitants, and the school board of a school district shall make available on such entity's public website the agenda and minutes of any meeting of the governing body. The agenda shall be placed on the website at least twenty-four hours before the meeting of the governing body. Minutes shall be placed on the website at such time as the minutes are available for inspection as provided in subsection (5) of this section. This information shall be available on the public website for at least six months.

Source: Laws 1975, LB 325, § 6; Laws 1978, LB 609, § 3; Laws 1979, LB 86, § 9; Laws 1987, LB 663, § 26; Laws 2005, LB 501, § 1; Laws 2009, LB361, § 3; Laws 2015, LB365, § 2; Laws 2016, LB876, § 1; Laws 2021, LB83, § 14; Laws 2022, LB742, § 2.
Effective Date: July 21, 2022
Annotations

- If a person present at a meeting observes and fails to object to an alleged public meetings laws violation in the form of a failure to conduct rollcall votes before taking actions on questions or motions pending, that person waives his or her right to object at a later date. Hauser v. Nebraska Police Stds. Adv. Council, 264 Neb. 944, 653 N.W.2d 240 (2002).
- Subsection (2) of this section does not require the record to state that the vote was by roll call, but requires only that the record show if and how each member voted. Neither does the statute set a time limit for recording the results of a vote, after which no corrections of the record can be made. If no intervening rights of third persons have arisen, a board of county commissioners has power to correct the record of the proceedings had at a previous meeting so as to make them speak the truth, particularly where the correction supplies some omitted fact or action and is done not to contradict or change the original record but to have the record show that a certain action was taken or thing done, which the original record fails to show. State ex rel. Schuler v. Dunbar, 214 Neb. 85, 333 N.W.2d 652 (1983).
- Failure by a public governing body, as defined under section 84-1409, R.R.S.1943, to take and record a roll call vote on an action, as required by section 84-1413(2), R.S.Supp.,1980, grants any citizen the right to sue for the purpose of having the action declared void. In this case such failure could not be later corrected by a nunc pro tunc order because there was no showing that a roll call vote on the disputed action was actually taken, and even if it was the record showed it was not recorded until over a year later. Sections 23-1301, R.R.S.1943,

and 23-1302, R.R.S.1943, make it the duty of the county clerk to record proceedings of the board of county commissioners. State ex rel. Schuler v. Dunbar, 208 Neb. 69, 302 N.W.2d 674 (1981).

- There is no requirement that a public body make a record of where notice was published or posted. Wolf v. Grubbs, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

84-1414. Unlawful action by public body; declared void or voidable by district court; when; duty to enforce open meeting laws; citizen's suit; procedure; violations; penalties.

(1) Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in violation of the Open Meetings Act shall be declared void by the district court if the suit is commenced within one hundred twenty days of the meeting of the public body at which the alleged violation occurred. Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in substantial violation of the Open Meetings Act shall be voidable by the district court if the suit is commenced more than one hundred twenty days after but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action.

(2) The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the Open Meetings Act.

(3) Any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the Open Meetings Act, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the act to discussions or decisions of the public body. It shall not be a defense that the citizen attended the meeting and failed to object at such time. The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under this section.

(4) Any member of a public body who knowingly violates or conspires to violate or who attends or remains at a meeting knowing that the public body is in violation of any provision of the Open Meetings Act shall be guilty of a Class IV misdemeanor for a first offense and a Class III misdemeanor for a second or subsequent offense.

Source: Laws 1975, LB 325, § 9; Laws 1977, LB 39, § 318; Laws 1983, LB 43, § 5; Laws 1992, LB 1019, § 126; Laws 1994, LB 621, § 2; Laws 1996, LB 900, § 1074; Laws 2004, LB 821, § 40; Laws 2006, LB 898, § 4.

Annotations

- The Legislature has granted standing to a broad scope of its citizens for the very limited purpose of challenging meetings allegedly in violation of the Open Meetings Act, so that they may help police the public policy embodied by the act. Schauer v. Grooms, 280 Neb. 426, 786 N.W.2d 909 (2010).

- Any citizen of the state may commence an action to declare a public body's action void. City of Elkhorn v. City of Omaha, 272 Neb. 867, 725 N.W.2d 792 (2007).
- The reading of ordinances constitutes a formal action under subsection (1) of this section. City of Elkhorn v. City of Omaha, 272 Neb. 867, 725 N.W.2d 792 (2007).
- If a person present at a meeting observes a public meetings law violation in the form of an improper closed session and fails to object, that person waives his or her right to object at a later date. Wasikowski v. Nebraska Quality Jobs Bd., 264 Neb. 403, 648 N.W.2d 756 (2002).
- Under the Public Meetings Act, a county lacks capacity to maintain an action to declare its official conduct "void" for noncompliance with the act. County of York v. Johnson, 230 Neb. 403, 432 N.W.2d 215 (1988).
- When a petitioner under this section is successful in the district court, that court may allow attorney fees. Tracy Corp. II v. Nebraska Pub. Serv. Comm., 218 Neb. 900, 360 N.W.2d 485 (1984).
- Informal discussions between the Tax Commissioner and the State Board of Equalization in which instructions were clarified, with such clarification leading to the amendment of hearing notices, did not constitute a public meeting subject to the provisions of this section. Box Butte County v. State Board of Equalization and Assessment, 206 Neb. 696, 295 N.W.2d 670 (1980).
- The right to collaterally attack an order made in contravention of the Public Meeting Act must occur within a period of one year as is specifically provided by this section. Witt v. School District No. 70, 202 Neb. 63, 273 N.W.2d 669 (1979).
- Statutory change, requiring "publicized notice" for board of education employment hearings, occurring between dates meeting scheduled and conducted, held not to void proceedings. Alexander v. School Dist. No. 17, 197 Neb. 251, 248 N.W.2d 335 (1976).
- Voiding an entire meeting is a proper remedy for violations of the Open Meetings Act. Once a meeting has been declared void pursuant to Nebraska's public meetings law, board members are prohibited from considering any information obtained at the illegal meeting. Wolf v. Grubbs, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- Actions by the board of directors were merely voidable under this section, and not void. Pursuant to subsection (3) of this section, the plaintiffs were awarded partial attorney fees because they were successful in having the court declare that the board of directors was in substantial violation of the statute, even though the plaintiffs did not get the relief requested of having the board's actions declared void. Hansmeyer v. Nebraska Pub. Power Dist., 6 Neb. App. 889, 578 N.W.2d 476 (1998).

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Source: http://nebraskalegislature.gov/laws/display_html.php?begin_section=84-1407&end_section=84-1414

Date: July 2022

Schuyler Community Schools
Board of Education Regular Meeting
Monday, November 13, 2023 6:30 PM
Schuyler Community Schools Board Room
120 W. 20th Street
Schuyler, NE 68661-2400

I. Call Meeting to Order

I.A. Pledge of Allegiance

I.B. Declaration of Open Meeting

II. Approval of Consent Agenda

II.A. Agenda

II.B. Minutes

II.C. Acceptance of Claims

II.C.1. Bills of $5,000 or more

II.D. Financial

II.E. Other Listed Reports

III. Public Forum - We ask that all presentation be limited in their length.

III.A. Recognition of visitors and guests

III.B. Other topics (limited to 5 minutes - subject to guidelines of the Board Participation Policy)

III.C. Student Representative's Report

III.C.1. Bela Jedlicka will present on behalf of the student council.

III.C.2. The FFA representatives Allison Vavricek, Addison Vavricek, Talon Andel, Nathan Colvin, Grant Arps, and Caleb Bailey will present on their National FFA experience.

IV. Action Items

IV.A. Board Policy, Handbooks, and Support Programs

IV.A.1. Consider, discuss, and take action to contract with Nebraska Association of School Boards to conduct the process and develop a district wide strategic plan.

IV.B. Budget, finance, negotiations, and personnel

IV.B.1. Consider, discuss, and take action to accept the 2022-2023 District Audit and Annual Financial Report.

IV.B.2. Accept the resignation of Nestor Pelayo, music teacher.

IV.B.3. We would like to congratulate Rick Carter on his retirement from Schuyler Community Schools at the end of this year. Mr. Carter has taught for 34 years with 18 of them in the Schuyler Schools. Thank you for your service, Mr. Carter.

V. Discussion Items and Reports

V.A. Principals Reports

V.A.1. Principals will share their experiences at the recent recruiting and hiring fairs.

V.B. Directors Reports

V.B.1. Travis Steinhoff and Andy Banahan will present on the development of the Schuyler Community Schools online store.

V.B.2. Dave Gibbons will provide an update on state assessment and science adoption.

V.C. Superintendent's Report

V.C.1. Safety - We took a team to the statewide Standard Response Protocol and Standard Reunification Method training. This was a great training opportunity and will help us review and strengthen our safety plan and practices.

Legislation Update - The 2024 legislative session will begin January 3rd and run until April 18th. This 60 day session will have several bills that may have an effect on education. I plan to attend sessions hosted by NCSA and NASB to meet with senators.

V.D. Board Member/Committee Reports

V.D.1. Board Policy/Handbooks/Support Programs
October 16, 2023 at 6:00

V.D.2. Building/Grounds/Transportation
October 16, 2023 at 7:00

V.D.3. Budget, Finance, and Negotiations
November 8, 2023 at 6:00 p.m.

VI. Correspondence Items

VI.A. NASB Monthly Update

VII. Adjournment

Prepared by: Shelley Friesz, Secretary to the Board

Schuyler Community Schools
Board of Education Regular Meeting
Monday, October 9, 2023 6:30 PM
Schuyler Community Schools Board Room
120 W. 20th Street
Schuyler, NE 68661-2400

Posting Locations:

- Schuyler Sun
- District Office Building Front Door
- Schuyler Post Office
- Colfax County Courthouse

Posted Date: 10/05/2023
Attendance Taken at 6:30 PM.

Richard Brabec:	Present
Amanda Jedlicka:	Present
Chuck Misek:	Present
Dr Renee Sayer:	Present
Virginia Semerad:	Present
Brian Vavricek:	Present

Present: 6.

I. Call Meeting to Order
Procedural Item

STRIVE - COMMIT - SUCCEED - District Mission Statement

Schuyler Community Schools in partnership with parents, students, and the community is committed to educate students to become skilled, knowledgeable and responsible citizens in a global society - District Vision Statement

Notice of this meeting was given in advance according to State Law 84-1411, by giving notice of the meeting to the public. Notice of this meeting was also given in advance to all members of the Board of Education

I.A. Pledge of Allegiance
Procedural Item

I.B. Declaration of Open Meeting
Procedural Item

This meeting has been preceded by advance notice and is hereby declared to be in open session. A copy of the Open Meetings Act is posted in the front of the meeting room.

Nebraska Open Meetings Act: http://nitc.nebraska.gov/documents/statutes/NebraskaOpenMeetingsAct_current.pdf

II. Approval of Consent Agenda
Consent Agenda
Discuss, Consider and Take Action on the consent agenda

Motion to approve the consent agenda Passed with a motion by Virginia Semerad and a second by Brian Vavricek.
Richard Brabec: Yea, Amanda Jedlicka: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea
Yea: 6, Nay: 0

II.A. Agenda
Consent Item

II.B. Minutes
Consent Item

II.C. Acceptance of Claims
Consent Item

II.C.1. Bills of $5,000 or more
Consent Item

II.D. Financial
Consent Item

III. Public Forum - We ask that all presentation be limited in their length.
Information Item

III.A. Recognition of visitors and guests
Information Item
Rich Brabec

III.A.1. Bank of the Valley will present on their partnership with Schuyler Public Schools.
Action Item

III.B. Other topics (limited to 5 minutes - subject to guidelines of the Board Participation Policy)
Information Item

III.C. Student Representative's Report - Bella Jedlicka
Information Item
Student Council Board Report

Oct 9, 2023

A. Plant Science has been working on the outdoor classroom, planting fall plants and trees
B. Open gym for basketball started on Friday, September 29th for boys and girls
C. FFA attended Greenhand Day
D. FFA National Applications were submitted and a committee of community members chose the representatives - we appreciate the support of the community
E. Spirit Week and Homecoming were a success! Students and staff enjoyed a week of dressing up and fun activities. Student council made friendship beads for students on Tuesday, handed out pink beads on Wednesday, stickers on Thursday and green Beads on Friday. Jose Rocha from Rocha Designs even set up a photo booth for students to use on the Barbie/Ken Day. The homecoming pep rally was a fun time - the middle school attended and the 6th graders won the yell cup!
F. Student Council hosted their annual Homecoming banner competition. The class of 2025 were the winners this year!
G. The FOCUS team hosted a tug-of-war competition that wrapped up on Friday at the pep rally. Mr. Harper's team was the overall champion and won the FOCUS Trophy.

IV. Action Item
Procedural Item

IV.A. Americanism: Curriculum, Assessment, and Instructional Programs
Procedural Item
Nina Lanuza
This committee is responsible for reviewing curriculum recommendations, textbook selection, requisitions/inventory, and instructional programs.

IV.A.1. Consider, discuss, and take action to approve the request to attend the National FFA Convention
Action Item
Attached is the Board Policy addressing the request for board approval to attend the National FFA Convention.

Make a motion to approve the FFA team to attend the FFA National Convention. Passed with a motion by Dr Renee Sayer and a second by Amanda Jedlicka.

Richard Brabec: Yea, Amanda Jedlicka: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea
Yea: 6, Nay: 0

IV.B. Budget, finance, negotiations, and personnel
Procedural Item
Rich Brabec, Chuck Misek, and Amanda Jedlicka
This committee is responsible for budget, finance, and contract negotiations with administration, certificated staff, and support staff.

IV.B.1. Accept staff resignation

Action Item
Dr. Schroder
Kayden Boyce

Make a motion to accept the resignation of Kayden Boyce. Passed with a motion by Brian Vavricek and a second by Dr Renee Sayer.
Richard Brabec: Yea, Amanda Jedlicka: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea
Yea: 6, Nay: 0

V. Discussion Items and Reports
Procedural Item

V.A. Marcia Herring will present the strategic planning process that NASB can provide.
Action Item
Marcia Herring

V.B. Dr. Renee Sayer will present information on the power of counseling and Licensed Mental Health Practitioners in schools.
Action Item
Dr. Renee Sayer

V.C. Principals Reports
Information Item
Building Principals

V.C.1. Principals will present on student numbers at their respective buildings.
Action Item
Principals

V.D. Superintendent's Report

Negotiations will be coming up

Information Item
Dr. Bret Schroder

VI. Adjournment
Action Item
To view this meeting go to: https://zoom.us/rec/share/pdT0o-nAWvaRUi7sQ4cCir-fR1DAK-ov-u1WYBAc4Lhda9tuN94plUHZnuA-_rin.HwqgtAyD3nGtMsUQ
Motion to adjourn at 7:44 pm Passed with a motion by Brian Vavricek and a second by Dr Renee Sayer.
Richard Brabec: Yea, Amanda Jedlicka: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea
Yea: 6, Nay: 0

SCHUYLER COMMUNITY SCHOOLS
MONTHLY DISBURSEMENT REPORT
For the month of NOVEMBER 2023

Check #	Date	Vendor	Description	Amount
46689	11/13/2023	Agri-City Insurance Agency LLC	Insurance	$232,217.00
46690	11/13/2023	Nalleli Ajualip	Interpreting	$110.10
46691	11/13/2023	Albers All Around	HS repair	$2,430.00
46692	11/13/2023	Amazon Capital Services	Supplies, books	$6,248.60
46693	11/13/2023	Americom Communications	Security Systems	$46,251.66
46694	11/13/2023	Joanna Ardeano Arriaza	Interpreting	$115.50
46695	11/13/2023	Arps Gravel & Concrete, Inc	SES rock	$3,663.60
46696	11/13/2023	Sulmy Bartolo	Interpreting	$33.00
46697	11/13/2023	Bellevue Berry Farm	SPED tour	$64.00
46698	11/13/2023	Blazer Manufacturing Co.	Supplies	$63.00
46699	11/13/2023	BOMGAARS	Supplies	$316.67
46700	11/13/2023	Bethania Borja	Interpreting	$110.00
46701	11/13/2023	Butler County Clerk	Postcard billing	$121.49
46702	11/13/2023	Butler County Clinic, PC	DOT physical	$185.00
46703	11/13/2023	Cada Electric, LLC	Services	$3,611.70
46704	11/13/2023	Lyan Campuzano	Interpreting	$110.00
46705	11/13/2023	Heidy Carreto E.	Interpreting	$109.70
46706	11/13/2023	Jennifer Carreto	Interpreting	$110.00
46707	11/13/2023	Casey's Business MasterCard	Fuel	$211.67
46708	11/13/2023	CenturyLink	Phone	$37.62
46709	11/13/2023	CenturyLink	Phone	$405.60
46710	11/13/2023	Central Nebraska Rehab Services	OT/PT services	$17,655.83
46711	11/13/2023	Gisela Chavez	Interpreting	$121.00
46712	11/13/2023	CHI Health Company Care	DOT Drug screens	$185.00
46713	11/13/2023	Central Nebraska Comm. Action Partner., Inc.	1st Qtr billing	$17,675.66
46714	11/13/2023	Colfax County Clerk	Joint hearing costs	$1,916.92
46715	11/13/2023	Columbus Carpet, Inc	Tile repair	$375.00
46716	11/13/2023	Cornhusker Public Power District	Electricity	$1,395.00
46717	11/13/2023	Crouch Recreational Design, Inc	Prek equipment	$2,260.00
46718	11/13/2023	Culligan of Columbus	Soft water plan, DL supplies	$206.85
46719	11/13/2023	Amy De La Cruz	Interpreting	$114.70
46720	11/13/2023	Sara De la cruz	Intrepreting	$110.00
46721	11/13/2023	Megan deLeon	Interpreting	$112.00
46722	11/13/2023	Demco	Supplies	$84.32
46723	11/13/2023	Department Of Utilities	Utilities	$28,507.11
46724	11/13/2023	Didier Grocery	Supplies	$760.05
46725	11/13/2023	Dietze Music House, Inc.	Supplies	$732.50
46726	11/13/2023	Eakes Office Products Center	Copies	$6,133.49
46727	11/13/2023	Gina Escobar	Interpreting	$112.50
46728	11/13/2023	Educational Service Unit #7	Soc Studies Collaboration	$40.00
46729	11/13/2023	Educational Serv Unit #7 Network	Network support	$2,563.89
46730	11/13/2023	ESU #7 Special Education	SPED services	$48,239.19
46731	11/13/2023	Fairfield Inn	Hotel rooms	$559.80
46732	11/13/2023	Flippen Group/Capturing Kids Hearts	Capt Kids Hearts	$47,381.25
46733	11/13/2023	Gissell Fuentes	Interpreting	$100.10
46734	11/13/2023	Fun and Function LLC	SPED supplies	$80.04
46735	11/13/2023	Patricia Gonzalez	Interpreting	$36.00

46736	11/13/2023	The Prophet Corp	Supplies	$759.98
46737	11/13/2023	Greater Nebraska Schools Association	23-24 Membership Dues	$4,250.00
46738	11/13/2023	Elizabeth Guit	Interpreting	$110.00
46739	11/13/2023	Yarixa Guzman	Interpreting	$73.80
46740	11/13/2023	Hadeel Haider	Translating for IEPs	$157.50
46741	11/13/2023	Hampton Inn Kearney	Hotel rooms	$979.65
46742	11/13/2023	Hometown Leasing	Copier leases	$9,653.57
46743	11/13/2023	Imagine Learning, LLC	DL License	$12,600.00
46744	11/13/2023	J & B Auto Parts	Supplies	$764.55
46745	11/13/2023	Jackson Services Inc	Linens	$1,234.42
46746	11/13/2023	Johnstone Supply	Supplies	$2,576.40
46747	11/13/2023	Jostens, Inc	Supplies	$1,422.20
46748	11/13/2023	Amy Juarez	Interpreting	$112.50
46749	11/13/2023	Gloria Kaasch	Interpreting	$121.00
46750	11/13/2023	Jean Kamrath	Mileage	$13.10
46751	11/13/2023	Karel And Seckman	Legal services	$77.00
46752	11/13/2023	Carre Klein	SPED supplies	$1,125.55
46753	11/13/2023	KSB School Law PC LLO	Legal services	$352.50
46754	11/13/2023	Lakeshore Learning Materials	Tables, supplies	$740.08
46755	11/13/2023	Verenice Lanuza	Interpreting	$22.00
46756	11/13/2023	Schuyler Sun/Lincoln Journal Star	Bd meeting, notice	$75.33
46757	11/13/2023	Mahoney Fire Sprinkler, Inc.	Annual inspection	$530.00
46758	11/13/2023	Eulalia Marcos	Fam Lit daycare	$615.00
46759	11/13/2023	Cathie Marking	Mileage	$20.31
46760	11/13/2023	Marriott	Hotel	$256.50
46761	11/13/2023	Martin's Hillside Orchard	Field trip fees	$78.00
46762	11/13/2023	Matheson Trigas	Supplies	$3,701.20
46763	11/13/2023	Medco Supply Co	AED	$2,341.13
46764	11/13/2023	Naomi Mejia	Interpreting	$110.00
46765	11/13/2023	Wendy Mejia	Interpreting	$80.00
46766	11/13/2023	Midwest Alarm Services	Inspections	$1,477.38
46767	11/13/2023	Musician's Friend	Supplies	$1,094.32
46768	11/13/2023	NACIA	Curriculum retreat	$250.00
46769	11/13/2023	National Art & School Supplies Inc	Supplies	$565.72
46770	11/13/2023	National FFA Organization	CASE fees	$1,200.00
46771	11/13/2023	National Science Teachs Assoc	Conference fees	$1,880.00
46772	11/13/2023	Nebraska Council of School Administrators	Safety summit registration	$230.00
46773	11/13/2023	Nebraska Public Health Environmental Laborato	Water testing	$734.00
46774	11/13/2023	Nebraska Safety Center@UNK	23-24 Training	$250.00
46775	11/13/2023	Nebraska State Fire Marshal Elevator Division	Annual elevator inspection	$120.00
46776	11/13/2023	NIMCO, Inc	Supplies	$122.25
46777	11/13/2023	One Source The Background Check Company	Background checks	$110.50
46778	11/13/2023	OPTK Networks	Ethernet	$171.12
46779	11/13/2023	Parkview One Stop LLC	Fuel	$1,142.08
46780	11/13/2023	Diana Peralta	Interpreting	$111.70
46781	11/13/2023	Jacquelyn A Perez	Interpreting	$110.10
46782	11/13/2023	Performance Foodservice - Omaha	PreK snacks	$705.94
46783	11/13/2023	Perry, Guthery, Hasse & Gessford, P.C., L.L.O	Legal services	$160.00
46784	11/13/2023	PHILLIPS 66 CO./SYNCB	Fuel	$1,832.95
46785	11/13/2023	Presto-X	Pest control	$428.27
46786	11/13/2023	QC Supply, LLC	Supplies	$263.22
46787	11/13/2023	Patricia Quiroga Ramos	Interpreting	$100.00

46788	11/13/2023	Reinecke Motor Co.	Repairs	$1,377.00
46789	11/13/2023	Karla Romero Lopez	Fam lit daycare	$662.62
46790	11/13/2023	Miranda Romero	Interpreting	$33.00
46791	11/13/2023	Leydi Santos	Interpreting	$110.00
46792	11/13/2023	School Specialty, LLC	Supplies	$257.56
46793	11/13/2023	Schuyler Coop Association	Fuel	$4,556.12
46794	11/13/2023	Schuyler Home & Building Supply	Supplies	$1,581.87
46795	11/13/2023	SCS ACTIVITY FUND	Supplies	$99.00
46796	11/13/2023	Snyder Heating & Refrigeration	Repairs/maintenance	$2,860.00
46797	11/13/2023	Super Teacher Worksheets	Annual License	$375.00
46798	11/13/2023	Truck Center Companies	Bus maintenance	$1,401.57
46799	11/13/2023	Verizon Wireless	Cell phones	$512.60
46800	11/13/2023	VISA	Supplies	$406.27
46801	11/13/2023	Visa	Conference	$2,503.90
46802	11/13/2023	Visa	Rooms, supplies, fees	$3,327.00
46803	11/13/2023	VISA	Science conference	$4,122.69
46804	11/13/2023	VISA	Supplies	$379.95
46805	11/13/2023	Vyve Broadbrand	Internet	$690.31
46806	11/13/2023	WageWorks	Admin fees	$230.00
46807	11/13/2023	Waste Connections of NE, Inc.	Sanitation services	$1,849.10
46808	11/13/2023	William V. Macgill & Co	Supplies	$535.54
46809	11/13/2023	Guitar Center Stores, Inc.	Supplies	$39.99
46810	11/13/2023	Woodriver Energy LLC	Natural gas	$2,389.23
01123-01	11/14/2023	Heather Bebout	Oct mileage	$134.93
01123-02	11/14/2023	Mairen Montanez	Oct mileage	$31.44
01123-03	11/14/2023	Nestor Pelayo	Mileage	$195.84
01123-04	11/14/2023	Kellie Pleskac	mileage	$18.75
01123-05	11/14/2023	Neleigh Reichert	Oct mileage	$39.30
TOTAL GENERAL FUND DISBURSEMENTS				**$562,717.51**
2310	11/13/2023	ScoreVision	Shot clocks	$11,780.00
TOTAL DEPRECIATION FUND DISBURSEMENTS				**$11,780.00**
1497	11/13/2023	Jeff Gall	DL Driveway work	$18,475.00
1498	11/13/2023	Magnum Builders	HS Windows balance	$35,843.00
TOTAL SPECIAL BUILDING FUND DISBURSEMENTS				**$54,318.00**
470	11/13/2023	Computer Hardware, Inc.	Repairs	$2,467.00
TOTAL STUDENT FEES FUND DISBURSEMENTS				**$2,467.00**

SCHUYLER COMMUNITY SCHOOLS
MONTHLY DISBURSEMENT REPORT over $5000
For the month of NOVEMBER 2023

Check #	Date	Vendor	Description	Amount
46689	11/13/2023	Agri-City Insurance Agency LLC	Insurance	$232,217.00
46730	11/13/2023	ESU #7 Special Education	SPED services	$48,239.19
46732	11/13/2023	Flippen Group/Capturing Kids Hearts	Capt Kids Hearts	$47,381.25
46693	11/13/2023	Americom Communications	Security Systems	$46,251.66
46723	11/13/2023	Department Of Utilities	Utilities	$28,507.11
46713	11/13/2023	Central Nebraska Comm. Action Partner., Inc.	1st Qtr billing	$17,675.66
46710	11/13/2023	Central Nebraska Rehab Services	OT/PT services	$17,655.83
46743	11/13/2023	Imagine Learning, LLC	DL License	$12,600.00
46742	11/13/2023	Hometown Leasing	Copier leases	$9,653.57
46692	11/13/2023	Amazon Capital Services	Supplies, books	$6,248.60
46726	11/13/2023	Eakes Office Products Center	Copies	$6,133.49
TOTAL GENERAL FUND DISBURSEMENTS				**$472,563.36**
2310	11/13/2023	ScoreVision	Shot clocks	$11,780.00
TOTAL DEPRECIATION FUND DISBURSEMENTS				**$11,780.00**
1498	11/13/2023	Magnum Builders	HS Windows balance	$35,843.00
1497	11/13/2023	Jeff Gall	DL Driveway work	$18,475.00
TOTAL SPECIAL BUILDING FUND DISBURSEMENTS				**$54,318.00**

SCHUYLER COMMUNITY SCHOOLS
Treasurer's Report
Fiscal Year 2024

SCHUYLER COMMUNITY SCHOOLS GENERAL FUND	Oct-23	YTD 2023-2024
Beginning Cash Balance	**2,637,149.73**	**830,082.34**
Receipts:		
Colfax county Local District Tax	899,133.98	3,929,320.70
Butler county Local District Tax	105,083.15	340,470.63
Saunders county Local District Tax	912.34	1,533.34
Interest	10,150.30	18,477.24
License Fees		0.00
Rent of Facility		0.00
Categorical Grants	31,534.63	31,534.63
Curriculum Receipts		0.00
Other Local Receipts		0.00
Private grants		0.00
ESU Receipts		0.00
State Aid	472,233.00	944,466.00
Special Education		0.00
SPED Transportation		0.00
State Apportionment		0.00
Distant Ed Incentive		0.00
Six Pence	126,725.00	126,725.00
Other State Receipts		0.00
High Ability Learner		0.00
IDEA ARP Base 0-21		0.00
IDEA ARP Preschool		0.00
IDEA ARP Proportionate Share		0.00
Title 1 Part A		115,330.00
Title I part B		0.00
Title I, SIG		0.00
Title II, Part A - Staff		0.00
SPED IDEA Base		0.00
SPED Preschool		0.00
SPED IDEA Part B BASE Enrollment/Poverty		0.00
SPED IDEA, Part B Enroll		0.00
SPED Ed IDEA CEIS		0.00
SPED non public		0.00
Medicaid in the Public Schools - MIPS		24,055.69
NASB MEDICAID Reimbursements		4,095.35
Carl Perkins Fund		0.00
E-Rate Reimbursement		0.00
Migrant		0.00
Title III		0.00
Title III Immigrant		0.00
Peak ILCD/other grants		0.00
21st Century Grant		0.00
Title IV A SSAE Grant		0.00
ESSERS I		0.00
ESSERS II		0.00
ESSERS III		0.00
Insurance Adjustments		0.00
Sale of Property		0.00
Other Non Revenue	1,212.88	1,212.88
ASP HS Expanded Learning		0.00
ARP Summer School		0.00
Transfers in		0.00
Total Receipts	**1,646,985.28**	**5,537,221.46**

Non-program Receipts		
Intrafund loan from QCPUF		0.00
Non-program Receipts		0.00
Lunch & Coop Fund Reimbursements	42,747.41	80,191.46
Subtotal	**42,747.41**	**80,191.46**
Transfers from CD		
Transfers IN/OUT Money Market Accounts		0.00
Total Receipts & Transfers	**1,689,732.69**	**5,617,412.92**
General Fund Cash	**4,326,882.42**	**6,447,495.26**
General Fund Disbursements	-1,911,952.45	-4,032,565.29
Transfers In/Out Money Market Accounts		0.00
Prior Period Adjustment (Voided Checks)		0.00
Total Disbursements	**-1,911,952.45**	**-4,032,565.29**
GENERAL FUND Cash Balance	**2,414,929.97**	**2,414,929.97**

SPECIAL BUILDING FUND		
Beginning Cash Balance	**581,904.16**	**442,753.83**
Colfax County Tax Collection	36,067.61	163,739.40
Butler County Tax Collection	4,411.09	14,472.96
Saunders County Tax Collection	39.30	66.32
ESSER II		0.00
ESSER III		0.00
ESSER III		0.00
Sale of Property		0.00
Interest	1,397.64	2,787.29
2019 HS Bonds sold		0.00
Sale of Property		0.00
Non-revenue receipts		0.00
Total before non-program receipts	**41,915.64**	**181,065.97**
Non-program Receipts/transfers		0.00
Total Monthly Receipts	**41,915.64**	**181,065.97**
Cashed CD's	**0.00**	0.00
Total Building Fund Cash	**623,819.80**	**623,819.80**
Disbursements & Transfers:		
Total Expenditures	-189231.00	-189231.00
Non-program Expenditures		0.00
Loan repayment to QCPUF		0.00
Total Disbursements	**-189,231.00**	**-189231.00**
Special Building Fund Ending Balance	**434,588.80**	**434,588.80**

BOND FUND ACCOUNT

Beginning Balance Pinnacle Bank	**1,040,911.99**	**719,512.29**
Bond tax collections	94,272.90	415,069.10
Interest	782.21	1,385.71
		0.00
Total before non-program receipts	**95,055.11**	**416,454.81**
Non-program Receipts/transfers		**0.00**
Total Monthly Receipts	**95,055.11**	**416,454.81**
Bond Payment	**0.00**	0.00
Expenditures	**0.00**	**0.00**
Loan repayment to QCPUF		**0.00**
Balance bonds	**1,135,967.10**	**1,135,967.10**
Beginning Balance - County Treasurer		**0.00**
Old Bond - WW 1993 - Held by Colfax Co Treasurer		0.00
Transfers		0.00
Total Old Bond Balance		**0.00**
Beatrice Bank Holding funds		**0.00**
Total Bond Fund Balance	**1,135,967.10**	**1,135,967.10**

DEPRECIATION FUND SAVINGS

Beginning Balance Checking accounts	**90,598.74**	**30,801.72**
Receipts		100,000.00
Interest on Money Market Accounts	82.35	144.93
Non-program receipts		
Total	**90,681.09**	**130,946.65**
Disbursements		-40,265.56
Transfers		
Non-program disbursements		
Ending Balance Cash account/Money Market Ac	**90,681.09**	**90,681.09**
DEPRECIATION FUND INVESTMENTS:		
Beginning Balance (800011254, 800012522, 583	**87,638.09**	**87,638.09**
CD's		**0.00**
Interest		**0.00**
Ending Balance Investments	**87,638.09**	**87,638.09**
Total Depreciation Funds	**178,319.18**	**178,319.18**

QUALIFIED CAPITAL PURPOSE BONDS

Beginning balance	**4,914,530.00**	**4,812,985.52**
PINNACLE BANK (initial deposit+interest)		
Colfax County Tax Collections	24,044.34	109,156.77
Butler County Tax Collections	2,940.69	9,648.45
Saunders County Tax Collections	26.20	44.03
Interest & Transfers	16,651.30	32,556.24
US Treasury Receipts		0.00
Total Monthly Receipts	**43,662.53**	151,405.49
Transfers/Loan repayment		0.00
Payments/Disbursements		-6,198.48
Loans		0.00
Fund Balance	**4,958,192.53**	**4,958,192.53**

EMPLOYEE BENEFITS FUND

Beginning Balance	**97,295.43**	**77,010.25**
Deposits	7,106.00	36,313.36
Total Revenue	**104,401.43**	**113,323.61**
Disbursements & Transfers:	-11,431.37	-20,353.55
Ending Balance	**92,970.06**	**92,970.06**
EMPLOYEE BENEFITS FUND INVESTMENTS:		
Beginning Balance (800010018; 55375)	**13,745.92**	**13,745.92**
SCS CD's Interest		
Ending Balance	**13,745.92**	**13,745.92**
Total Employee Benefits Funds Investments	13,745.92	13,745.92
Total Employee Benefits Funds	**106,715.98**	**106,715.98**

SCS STUDENT FEES

Beginning Balance	**49,139.86**	**40,694.26**
Receipts	246.51	8,692.11
Total	**49,386.37**	**49,386.37**
Disbursements	-35.00	-35.00
Ending Balance	**49,351.37**	**49,351.37**

SCS ACTIVITY FUND

Beginning Balance	**644,373.19**	**636,644.80**
Receipts	56,398.52	109,680.05
Total	**700,771.71**	**746,324.85**
Disbursements	-61,282.40	-106,835.54
Ending Balance	**639,489.31**	**639,489.31**

Lunch Fund

Beginning Balance Checking accounts	**305,457.67**	**354,749.03**
Receipts	143,347.66	218,552.01
Interest	442.28	891.66
non-program receipts		0.00
Total Cash	**449,247.61**	**574,192.70**
Disbursements	-169,504.12	-294,449.21
non-program expenses		0.00
Total Expenditures	-169,504.12	-294,449.21
Total Lunch Funds	**279,743.49**	**279,743.49**

SCS COOPERATIVE FUND

Beginning Balance	**15,324.25**	**5,578.67**
Receipts	3,080.01	16,160.04
Total	**18,404.26**	**21,738.71**
Disbursements	-3,334.47	-6,668.92
Ending Balance	**15,069.79**	**15,069.79**

Submitted By:

Charles P. Misek, Treasurer

SCHUYLER COMMUNITY SCHOOLS

Revenue Summary Report

FY 2024

For the Month of OCTOBER 2023

Account	BUDGET 2023-24		Oct-23	2023-24 YTD TOTALS	Percent Collected
Tax Collections	15,190,151.00		1,005,129.47	4,271,324.67	28.12%
Tuition Rec'd Other Districts	-			-	0.00%
Interest earned on Local Receipts	42,000.00		10,150.30	18,477.24	43.99%
CD Interest	7,500.00			-	0.00%
License Fee	3,500.00			-	0.00%
Community Service Activities	3,000.00			-	0.00%
Grants from Corp & other private	-		31,534.63	31,534.63	
Other Local Receipts	19,118.00			-	0.00%
ESU Receipts	2,000.00			-	0.00%
State Aid	4,722,330.00		472,233.00	944,466.00	20.00%
Sp Ed Programs	808,000.00			-	0.00%
Sp Ed Transportation	4,000.00			-	0.00%
State Apportionment	200,482.00			-	0.00%
Other State/Distance Learning Education				-	
High Ability Learner	6,500.00			-	0.00%
Six Pence	335,000.00		126,725.00	126,725.00	37.83%
Other State	5,000.00			-	0.00%
Title I, Part A	200,000.00			115,330.00	0.00%
Title I, part B	400,000.00			-	0.00%
Title I - School Improvement Grant				-	0.00%
Title IIA	140,000.00			-	0.00%
Title IIA, ESU7 Consortium	-			-	0.00%
IDEA ARP Base 0-21					0.00%
IDEA ARP Preschool					0.00%
IDEA ARP Proportionate Share					0.00%
IDEA, to age 5	82,576.00			-	0.00%
Sp Ed - Base	250,000.00			-	0.00%
IDEA Part B Base Enrollment Poverty	352,921.00			-	0.00%
Sp Ed-Part B Funds Enrollment	47,595.00			-	0.00%
Sp Ed - CEIS	45,000.00			-	0.00%
Sp Ed - Non public				-	0.00%
Medicaid in Public schools	10,000.00			24,055.69	0.00%
NASB NEBMAC MEDICAID	40,000.00			4,095.35	10.24%
Carl Perkins	5,000.00			-	0.00%
E-Rate Reimbursement	57,000.00			-	0.00%
Migrant	-			-	
Title III	80,000.00			-	0.00%
Title III Immigrant	4,575.00			-	0.00%
Peak ILCD/other grants	425.00			-	0.00%
21st Century Grant	272,109.00			-	0.00%
Title IV-A SSAE	-			-	
ESSERS II	200,000.00			-	0.00%
ESSERS III	1,496,796.00			-	0.00%
Education Quest	-			-	0.00%
Scott Grant - Child Well Being				-	
Debt Services				-	0.00%
Insurance Adjustments	-			-	0.00%
Sale of Property	-			-	0.00%
Other Non Revenue Receipts			1,212.88	1,212.88	0.00%
ASP HS Expanded Learning					
ARP Summer School					
Total Program Receipts	**25,032,578.00**	**#**	**1,646,985.28**	**5,537,221.46**	22.12%

Non Program Receipts				
Non Program Receipts	-		-	
Lunch, Coop Payroll or Reimb	-	42,747.41	80,191.46	
Intrafund loan from QCPUF	-			
Total Receipts	**25,032,578.00**	**1,689,732.69**	**5,617,412.92**	
Total Budgeted Beginning Cash	1,463,175.98			
Total Resources Available	**26,495,753.98**			
Audit adjustments				
OTHER FUND RECEIPTS				
Depreciation Fund Receipts	318,008.00	82.35	100,144.93	31.49%
Employee Benefits Fund Receipts	90,912.00	7,106.00	36,313.36	
Qualified Capital Purpose Fund	1,000,000.00	43,662.53	151,405.49	15.14%
Activities Fund Receipts	749,720.00	56,398.52	109,680.05	14.63%
Lunch Fund Receipts	1,867,000.00	143,789.94	219,443.67	11.75%
Bond Fund	2,300,000.00	95,055.11	416,454.81	18.11%
Special Bldg Fund	1,100,000.00	41,915.64	181,065.97	16.46%
Cooperative Fund	175,000.00	3,080.01	16,160.04	9.23%
Student Fee Receipts	30,000.00	246.51	8,692.11	28.97%
TOTAL OTHER FUND RECEIPTS	**7,630,640.00**	**391,336.61**	**1,239,360.43**	
Beginning Balances	8,052,196.72			
TOTAL SCS FUND RECEIPTS	**42,178,590.70**	**2,081,069.30**	**6,856,773.35**	
Transfer				
General Fund	-		-	
Depreciation Fund			-	
Employee Benefits			-	
Qualified Capital Purpose Fund			-	
Activity Fund			-	
Lunch Fund			-	
Bond Fund			-	
Special Building Fund			-	
Cooperative Fund				
Student Fees Fund			-	
TOTAL TRANSFERS		**-**	**-**	
TOTAL SCS RECEIPTS WITH TRANSFERS		**2,081,069.30**	**6,856,773.35**	

SCHUYLER COMMUNITY SCHOOLS
EXPENDITURE SUMMARY
FISCAL YEAR 2024
Monthly Expenditures

Account	2023-24 Budget	Oct-23	YTD 2023-24	Percent 2023-24
Regular Instructional Programs	12,449,546.00	845,898.38	1,814,001.65	14.57%
Special Education Instructional Programs	1,750,000.00	173,461.44	344,570.25	19.69%
Summer School	42,000.00	-	-	0.00%
Support Services-Pupils	800,000.00	63,867.66	123,080.26	15.39%
OT/PT/Speech/Vision	370,000.00	17,458.93	35,387.98	9.56%
Support Services-Staff	1,000,000.00	91,343.53	193,277.22	19.33%
General Administration	650,000.00	33,467.74	62,825.58	23.92%
Office Of The Principal	1,100,000.00	117,908.75	263,081.33	10.90%
Support Services-Business	250,800.00	12,391.38	27,346.34	10.90%
Furniture and Equipment	36,400.00	1,134.00	8,899.35	24.45%
Personnel Services	15,000.00	-	-	0.00%
Support Services-Maintenance & Operation	2,340,189.00	182,010.49	419,677.78	17.93%
Support Services-Pupil Transportation	275,320.00	15,141.77	33,808.94	12.28%
Community Services	90,000.00	1,785.22	3,762.04	4.18%
State Categorical Programs	485,400.00	25,071.94	49,229.79	10.14%
Building	200,000.00		-	0.00%
Federal Programs	3,045,423.00	288,263.81	573,425.32	18.83%
Debt Service	32,500.00	-	-	0.00%
Transfers	100,000.00	-	-	0.00%
Total Program Expenditures	**25,032,578.00**	**1,869,205.04**	**3,952,373.83**	**15.79%**
Non Prog. Expenditures - Misc			-	
Non Prog. Expenditures - Lunch & Coop		42,747.41	80,191.46	
Total Expenditures	**25,032,578.00**	**1,911,952.45**	**4,032,565.29**	
Budgeted Cash Reserve	3,000,000.00			
Total Requirements	**28,032,578.00**	**1,911,952.45**	**4,032,565.29**	
OTHER FUND DISBURSEMENTS				
Depreciation Fund Disbursements	318,008.00	-	40,265.56	12.66%
Employee Benefits Fund Disbursements	90,912.00	11,431.37	20,353.55	22.39%
Qualified Capital Purpose Fund	1,000,000.00	-	6,198.48	0.62%
Activities Fund Disbursements	749,720.00	61,282.40	106,835.54	14.25%
Lunch Fund Disbursements	1,867,000.00	169,504.12	294,449.21	15.77%
Bond Fund	2,300,000.00	-	-	0.00%
Special Bldg Fund Disbursements	1,100,000.00	189,231.00	189,231.00	17.20%
Cooperative	175,000.00	3,334.47	6,668.93	3.81%
Student Fee Disbursements	100,000.00	35.00	35.00	0.04%
	7,700,640.00	434,818.36	664,037.27	8.62%
Other fund Cash Reserves				
TOTAL DISTRICT'S DISBURSEMENTS	**35,733,218.00**	**2,346,770.81**	**4,696,602.56**	
Transfer funds				
General Fund			-	
Depreciation Fund			-	
Employee Benefits			-	
Qualified Capital Purpose Fund			-	
Activity Fund			-	
Lunch Fund Transfers			-	
Bond Fund			-	
Special Building Fund			-	
Cooperative Fund			-	
Student Fees Fund			-	
Transfer funds		-	-	
TOTAL DISTRICT EXPENDITURES		**2,346,770.81**	**4,696,602.56**	

SCS - Lunch Program Report October 2023

Account	Description	FY 2024	Receipts	Expenses	YTD Activity
06-1-01500	Interest	200.00	442.28	0.00	-891.66
06-1-01600	Sale of Meals	210,000.00	23,431.68	0.00	-40,077.80
06-1-01990	Other Income	10,000.00	0.00	0.00	0.00
06-1-03150	State Reimbursement	7,500.00	0.00	0.00	0.00
06-1-04210	Federal Reimbursement	665,724.00	119,915.98	0.00	-178,474.21
06-1-05200	Transfer	52,230.00	0.00	0.00	0.00
06-2-03100-110	Regular Salaries	263,047.00	0.00	40,135.77	75,080.03
06-2-03100-120	Substitute Salaries	10,000.00	0.00	371.89	602.02
06-2-03100-130	Overtime	0.00	0.00	526.02	829.17
06-2-03100-210	Employee Benefits	132,232.00	0.00	20,848.31	40,741.51
06-2-03100-430	Equipment repair	0.00	0.00	1,490.00	2,225.00
06-2-03100-580	Travel	5,000.00	0.00	0.00	0.00
06-2-03100-610	Non-Food	30,100.00	0.00	9,878.78	14,908.98
06-2-03100-626	Gas/Oil/Repairs	2,000.00	0.00	108.96	197.23
06-2-03100-630	Food	555,710.00	0.00	95,425.21	158,569.13
06-2-03100-730	Equipment	15,000.00	0.00	0.00	0.00
06-2-03100-810	Dues	2,000.00	0.00	0.00	0.00
06-2-03100-890	Misc	11,911.00	0.00	0.00	0.00
		1,972,654.00	143,789.94	168,784.94	73,709.40

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 10/01/2023 to 10/31/2023.

Site ID Site Name
Group ID Group Name

Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
SCHUYL	**Schuyler Community Schools**					
A	**ACADEMIC**					
1100	CONSORTIUM PAYROLL	232.84	0.00	0.00	0.00	232.84
1500	ARC EQUIP SPEC.ED.	1,894.05	0.00	0.00	0.00	1,894.05
	A Totals:	2,126.89	0.00	0.00	0.00	2,126.89
B	**ACTIVITIES**					
2100	BASKETBALL B	110.00	0.00	0.00	0.00	110.00
2150	BASKETBALL G	110.00	0.00	90.00	0.00	20.00
2200	CROSS COUNTRY B & G	170.00	0.00	50.00	0.00	120.00
2250	CROSS COUNTRY	62.05	0.00	250.00	187.95	0.00
2300	FOOTBALL	-3,596.90	0.00	2,300.00	6,495.78	598.88
2350	GOLF B	300.00	0.00	0.00	0.00	300.00
2375	GOLF G	-795.00	0.00	0.00	795.00	0.00
2400	SOFTBALL	-890.00	0.00	367.70	1,258.00	0.30
2450	SOCCER B	555.00	0.00	0.00	0.00	555.00
2500	SOCCER G	400.00	0.00	0.00	0.00	400.00
2600	TRACK	978.50	0.00	0.00	0.00	978.50
2700	VOLLEYBALL	-2,415.00	0.00	1,156.00	3,571.00	0.00
2750	WRESTLING	175.00	0.00	1,041.64	866.64	0.00
2755	WEIGHT ROOM EQUIPMENT	7.50	0.00	0.00	0.00	7.50
2775	GIRLS WRESTLING	175.00	0.00	596.63	421.63	0.00
2800	SMS ATHLETICS	1,323.52	1,032.06	2,732.71	377.13	0.00
2850	LAUNDRY	0.00	0.00	0.00	0.00	0.00
2900	GENERAL	11,119.00	8,782.99	4,367.87	-15,534.00	0.12
2950	MEDICAL	-5,454.79	0.00	617.34	6,072.13	0.00
2970	BOOSTER CLUB DONATION	0.00	0.00	0.00	0.00	0.00
2975	DONATIONS	1,454.78	800.00	0.00	0.00	2,254.78
2980	SPEECH	0.00	0.00	0.00	0.00	0.00
2982	FFA	-530.00	0.00	0.00	530.00	0.00
2984	ONE ACT	-150.00	0.00	288.56	438.56	0.00
2986	FCCLA	0.00	0.00	0.00	0.00	0.00
2988	YOUTH SPORTS	0.00	0.00	0.00	0.00	0.00
2990	CHEER	-5,871.50	0.00	0.00	5,871.50	0.00
2995	DANCE	-4,151.50	0.00	0.00	4,151.50	0.00
	B Totals:	-6,914.34	10,615.05	13,858.45	15,502.82	5,345.08

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 10/01/2023 to 10/31/2023.

Site ID Site Name
Group ID Group Name

Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
C	DISTRICT					
3100	ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00
3110	COLLEGE CREDIT	425.00	0.00	245.00	0.00	180.00
3200	GENERAL	17,776.11	13,020.03	3,132.98	-16,052.82	11,610.34
3250	FIELD HOUSE	54,266.60	1,924.37	204.90	0.00	55,986.07
3300	FINES	1,916.09	0.00	0.00	0.00	1,916.09
3400	HIGH SCHOOL--- BOOK FINES	0.00	0.00	0.00	0.00	0.00
3450	SCHS LIBRARY FINES	1,115.21	0.00	0.00	0.00	1,115.21
	C Totals:	75,499.01	14,944.40	3,582.88	-16,052.82	70,807.71
D	DEPARTMENTS					
4000	BAND	-2,041.35	188.00	125.00	-50.00	-2,028.35
4025	Musical	3,155.78	0.00	0.00	0.00	3,155.78
4050	VOCAL	0.00	0.00	0.00	0.00	0.00
4750	KOEHN TRUST (BAND DONATION)	9,410.62	0.00	0.00	0.00	9,410.62
	D Totals:	10,525.05	188.00	125.00	-50.00	10,538.05
E	UNIFORMS & EQUIPMENT					
4500	BAND (UNIFORM DEP)	828.18	0.00	0.00	0.00	828.18
4650	FLAG CORPS	943.01	1,108.00	642.75	-25.00	1,383.26
4700	INSTRUMENT RENTAL	0.00	0.00	0.00	0.00	0.00
4770	AMBASSADORS	1,637.88	0.00	0.00	0.00	1,637.88
	E Totals:	3,409.07	1,108.00	642.75	-25.00	3,849.32

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 10/01/2023 to 10/31/2023.

Site ID Site Name
Group ID Group Name

	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
F	CLUBS ORGANIZATIONS						
	5000	ART	262.70	0.00	0.00	-25.00	237.70
	5005	ATHS	0.00	0.00	0.00	0.00	0.00
	5050	CHEERLEADERS	4,278.67	4,275.00	3,685.96	-276.58	4,591.13
	5100	DRAMATICS, SPEECH	225.70	0.00	200.00	-25.00	0.70
	5105	One Act - NA	-40.20	1,192.50	0.00	-50.00	1,102.30
	5150	DANCE TEAM	3,688.33	2,082.71	14,357.66	-50.00	-8,636.62
	5175	EMERGENCY RESPNSE TEAM	0.00	0.00	0.00	0.00	0.00
	5200	FFA CLUB	16,963.39	172.84	948.00	-25.00	16,163.23
	5250	FCCLA CLUB	-707.24	0.00	539.00	-25.00	-1,271.24
	5300	CULTURAL UNITY	2,034.52	0.00	0.00	-10.00	2,024.52
	5350	NATIONAL HONOR SOCIETY	2,834.10	2,947.62	2,063.00	-25.00	3,693.72
	5400	S-CLUB	296.45	200.00	0.00	0.00	496.45
	5405	SPIRIT CLUB	0.00	0.00	0.00	0.00	0.00
	5425	WARRIORS STAND FOR THE SILENT	0.00	0.00	0.00	0.00	0.00
	5500	SCIENCE & mATH cLUB	5,511.03	0.00	0.00	0.00	5,511.03
	5510	SCIENCE TRIP	0.00	0.00	0.00	0.00	0.00
	5515	INDUST. TECH GRANT SCHS	2,000.00	0.00	0.00	0.00	2,000.00
	5525	SCIENCE FAIR	0.00	0.00	0.00	0.00	0.00
	5550	STUDENT COUNCIL	2,744.68	0.00	252.87	-25.00	2,466.81
	5575	504 R ACTIVITY FUND	0.00	0.00	0.00	0.00	0.00
	5600	RICHLAND ACTIVITY FUND	1,950.45	0.00	64.07	0.00	1,886.38
	5610	FISHER 24 ACTIVITY FUND	7,496.48	475.77	428.45	0.00	7,543.80
	5615	DUAL LANGUAGE	742.71	0.00	64.05	0.00	678.66
	5616	Dual Lang Students	1,857.37	514.70	200.88	0.00	2,171.19
	5620	SCHUYLER ELEMENTARY SCHOOL	-563.04	0.00	0.00	0.00	-563.04
	5621	SES FELICIATIONS	0.00	0.00	0.00	0.00	0.00
	5622	SES FIELD DAY	8,812.83	0.00	0.00	0.00	8,812.83
	5623	SES Vocal Music Club	1,000.60	0.00	287.50	0.00	713.10
	5624	SES LIBRARY	3,929.81	0.00	0.00	0.00	3,929.81
	5631	SES POP FUND	0.00	0.00	0.00	0.00	0.00
	5632	SES Band CLUB	302.90	0.00	0.00	0.00	302.90
	5633	SES STEM	5,917.50	0.00	0.00	0.00	5,917.50
	5650	BRAINSTORMING	0.00	0.00	0.00	0.00	0.00
	5675	TEEN MOM'S	0.00	0.00	0.00	0.00	0.00
	5700	A.S.K.	2,204.46	0.00	0.00	0.00	2,204.46
	5725	STUDENT COUNCIL MAKE A WISH	2,889.37	0.00	0.00	0.00	2,889.37
	5750	FELLOWSHIP CHRISTIANS FOR ATHLETICS	0.00	0.00	0.00	0.00	0.00
	5775	INDUSTRIAL TECH ACCOUNT	0.00	0.00	0.00	0.00	0.00
	5800	SHEEL CREEK WATER TESTING	0.00	0.00	0.00	0.00	0.00
	5825	PRESCHOOL	3,011.32	0.00	0.00	0.00	3,011.32
	5900	SMS GENERAL ACTIVITY	-1,086.91	179.72	0.00	0.00	-907.19
	5901	SMS STUDENT COUNCIL	7,453.74	0.00	438.37	0.00	7,015.37
	5902	SMS LIBRARY	2,305.28	0.00	0.00	0.00	2,305.28
	5903	SMS RESOURCE ROOM	4,680.90	0.00	0.00	0.00	4,680.90

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 10/01/2023 to 10/31/2023.

Site ID Site Name
Group ID Group Name

Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
5904	SMS BAND CLUB	98.60	0.00	0.00	0.00	98.60
5905	SMS TEACHER POP 7702463	189.83	0.00	0.00	0.00	189.83
5906	SMS EDUCATIONQUEST FOUNDATION GRANT	0.00	0.00	0.00	0.00	0.00
5907	SMS Entrepreneurship	0.00	0.00	0.00	0.00	0.00
5909	SMS VOCAL MUSIC	3.25	0.00	0.00	0.00	3.25
5910	SMS VOLLEYBALL CLUB	4,136.58	0.00	2,502.57	0.00	1,634.01
5911	SMS YEARBOOK	-735.19	0.00	0.00	0.00	-735.19
5915	SMS WRESTLING CLUB	232.20	0.00	0.00	0.00	232.20
5916	SMS G Wrestling Club	0.00	205.71	0.00	0.00	205.71
5920	SMS FOOTBALL CLUB	1,158.64	480.81	0.00	0.00	1,639.45
5925	SMS BOYS BASKETBALL CLUB	763.04	0.00	0.00	0.00	763.04
5926	SMS GIRLS BASKETBALL	488.96	0.00	0.00	0.00	488.96
5927	SMS TRACK CLUB	0.00	0.00	0.00	0.00	0.00
5928	SMS CROSS COUNTRY	0.00	0.00	0.00	0.00	0.00
5930	YOUTH FOOTBALL	0.00	0.00	0.00	0.00	0.00
5935	YOUTH SPORTS	410.00	953.00	0.00	0.00	1,363.00
5940	YOUTH SOCCERE	7,928.95	0.00	0.00	0.00	7,928.95
5945	TEAMMATES	5,003.69	0.00	0.00	0.00	5,003.69
5950	SMS SPEECH	44.18	0.00	0.00	0.00	44.18
5955	SMS Weights Club	0.00	0.00	0.00	0.00	0.00
	F Totals:	112,720.63	13,680.38	26,032.38	-536.58	99,832.05

G CONCESSION/VENDING

Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
6000	CONCESSION	-860.41	2,055.82	125.87	0.00	1,069.54
6005	SMS CONCESSIONS	-264.09	407.78	1,139.68	226.58	-769.41
6010	Imp. Fund-10%	2,400.59	547.85	569.84	0.00	2,378.60
6015	SMS IMP FUND - 10%	-127.86	105.64	128.99	0.00	-151.21
6100	SCHS PEPSI 7701503	10,497.31	1,601.00	3,633.20	0.00	8,465.11
6105	SMS PEPSI 7702463	-476.15	279.00	1,045.62	0.00	-1,242.77
6125	SCHS LUNCH PEPSI	0.00	0.00	0.00	0.00	0.00
6150	SCS FIELD HOUSE POP	1,993.51	0.00	0.00	0.00	1,993.51
6200	STUDENT POP	1,022.46	0.00	0.00	0.00	1,022.46
6300	TEACHER POP	5,465.87	322.55	0.00	0.00	5,788.42
6400	S-CLUB JUICE	38.64	0.00	0.00	0.00	38.64
6500	MAINTENANCE	11,709.86	19.59	0.00	0.00	11,729.45
6600	MILK MACHINE - FCCLA	0.00	0.00	0.00	0.00	0.00
	G Totals:	31,399.73	5,339.23	6,643.20	226.58	30,322.34

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
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Site ID Site Name
Group ID Group Name

	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
H	SALES						
	7000	HORTICULTURE	17,235.47	0.00	1,785.03	0.00	15,450.44
	7010	HOUSE CONSTRUCTION	8,727.88	0.00	0.00	0.00	8,727.88
	7020	HOUSE RENTAL	30,127.10	500.00	0.00	0.00	30,627.10
	7050	INDUSTRIAL TECH / PLASMA CAM SALES	3,858.52	0.00	0.00	0.00	3,858.52
	7150	BBB CLUB ACCOUNT	283.68	192.15	0.00	0.00	475.83
	7200	GBB CLUB ACCOUNT	3,001.80	0.00	0.00	0.00	3,001.80
	7215	BOYS GOLF CLUB ACCT.	5,382.35	54.19	0.00	0.00	5,436.54
	7225	GIRLS GOLF CLUB ACCOUNT	216.89	0.00	0.00	0.00	216.89
	7250	WRESTLING CLUB ACCOUNT	9,431.81	58.00	0.00	0.00	9,489.81
	7260	GIRLS WRESTLING CLUB	3,470.65	562.78	0.00	0.00	4,033.43
	7275	WRESTLING AIDS	385.83	0.00	0.00	0.00	385.83
	7300	BSOC CLUB ACCOUNT	3,723.50	0.00	0.00	0.00	3,723.50
	7325	GSOC CLUB ACCOUNT	1,805.30	0.00	0.00	0.00	1,805.30
	7350	G/B CROSS COUNTRY CLUB	972.20	0.00	87.75	0.00	884.45
	7400	FOOTBALL CLUB ACCOUNT	4,104.60	247.81	1,435.79	0.00	2,916.62
	7450	VOLLEYBALL CLUB ACCT.	17,386.53	0.00	0.00	0.00	17,386.53
	7500	SB CLUB ACCOUNT	1,528.25	494.98	58.75	0.00	1,964.48
	7550	STUDENT PURCHASES	244.52	0.00	0.00	0.00	244.52
	7600	TR. CLUB ACCT	2,553.10	0.00	369.50	0.00	2,183.60
	7650	SPEECH CLUB	3,282.08	247.94	420.00	0.00	3,110.02
	7700	ONE ACT CLUB	1,449.46	733.97	783.75	0.00	1,399.68
		H Totals:	119,171.52	3,091.82	4,940.57	0.00	117,322.77

Current Cash Balance

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	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
I	CLASSES						
	8000	ALUMNI ACCOUNT	1,386.24	0.00	0.00	0.00	1,386.24
	8255	CLASSES OF 2013	0.00	0.00	0.00	0.00	0.00
	8260	CLASS 2014	0.00	0.00	0.00	0.00	0.00
	8265	CLASS OF 2015	0.00	0.00	0.00	0.00	0.00
	8270	CLASS OF 2016	0.00	0.00	0.00	0.00	0.00
	8275	CLASS OF 2017	0.00	0.00	0.00	0.00	0.00
	8280	CLASS 2018	0.00	0.00	0.00	0.00	0.00
	8285	CLASS OF 2019	0.00	0.00	0.00	0.00	0.00
	8290	CLASS OF 2020	0.00	0.00	0.00	0.00	0.00
	8295	CLASS OF 2021	0.00	0.00	0.00	0.00	0.00
	8300	Class of 2022	0.00	0.00	0.00	0.00	0.00
	8305	CLASS OF 2023	574.42	0.00	0.00	0.00	574.42
	8310	CLASS OF 2024	720.57	0.00	0.00	-900.00	-179.43
	8315	CLASS OF 2025	510.06	0.00	0.00	-100.00	410.06
	8320	CLASS OF 2026	1,267.27	0.00	0.00	-100.00	1,167.27
	8325	CLASS OF 2027	547.26	0.00	0.00	-100.00	447.26
	8330	CLASS OF 2028	298.97	0.00	0.00	0.00	298.97
	8335	CLASS OF 2029	-788.82	0.00	0.00	0.00	-788.82
	8340	CLASS OF 2030	-6.30	0.00	0.00	0.00	-6.30
	8345	CLASS OF 2031	1,690.36	820.00	150.00	0.00	2,360.36
	8350	Class of 2032	1,185.58	430.00	114.00	0.00	1,501.58
	8355	CLASS OF 2033	1,501.94	160.00	365.37	0.00	1,296.57
	8360	Class of 2034	2,723.74	602.00	1,139.50	0.00	2,186.24
	8365	CLASS OF 2035	382.80	711.00	864.00	0.00	229.80
	8370	Class of 2036	500.00	190.00	0.00	0.00	690.00
		I Totals:	12,494.09	2,913.00	2,632.87	-1,200.00	11,574.22
J	YEARBOOK						
	8560	YEARBOOK	7,317.27	839.00	0.00	2,135.00	10,291.27
		J Totals:	7,317.27	839.00	0.00	2,135.00	10,291.27

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
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K	MISCELLANEOUS						
	9000	STUDENT COUNCIL SCHOOL IMPROVMENT FUND	1,304.25	0.00	0.00	0.00	1,304.25
	9025	SAVE THE CHILDREN	0.00	0.00	0.00	0.00	0.00
	9030	AFTERSCHOOL PROGRAM	123,601.79	1,530.00	0.00	0.00	125,131.79
	9031	BEYOND SCHOOL BELL	84,066.46	0.00	1,276.30	0.00	82,790.16
	9035	SIXPENSE	0.00	0.00	0.00	0.00	0.00
	9040	SES BACK PACK PROGRAM	1,492.21	0.00	0.00	0.00	1,492.21
	9045	BUILDING HEALTHY RELATIONSHIPS.	7,736.07	0.00	0.00	0.00	7,736.07
	9050	STAFF INSURANCE PURCHASES	361.16	0.00	0.00	0.00	361.16
	9075	KEY DEPOSITS & RENTAL FEES	9,628.25	0.00	0.00	0.00	9,628.25
	9085	PROFESSIONAL DEVELOPMENT	-1,101.33	0.00	0.00	0.00	-1,101.33
	9095	PARENT INVOLMENT - PRESCHOOL	12,739.00	0.00	0.00	0.00	12,739.00
	9100	BLOOD MOBILE	0.00	0.00	0.00	0.00	0.00
	9105	WELLNESS WARRIORS	3,326.63	1,485.00	0.00	0.00	4,811.63
	9110	PTO WELLNESS DAY DONATION	-5,405.00	0.00	1,052.00	0.00	-6,457.00
	9115	LUNCH CARD	2,446.05	0.00	0.00	0.00	2,446.05
	9125	TMH	0.00	0.00	0.00	0.00	0.00
	9150	PRINCIPAL	1,012.90	39.19	0.00	0.00	1,052.09
	9175	Technology Fee	32,948.00	566.00	496.00	0.00	33,018.00
	9250	Booster Club	2,582.18	0.00	0.00	0.00	2,582.18
	9300	Credit Cards to Other ACCTS	20.00	59.45	0.00	0.00	79.45
		K Totals:	276,758.62	3,679.64	2,824.30	0.00	277,613.96
L	SCHOLARSHIPS/MEMORIALS						
	9200	EF TOUR	0.00	0.00	0.00	0.00	0.00
	9500	COLLEGE ACCESS GRANT	-134.35	0.00	330.00	0.00	-464.35
		L Totals:	-134.35	0.00	330.00	0.00	-464.35
		SCHUYLER Activity Totals:	644,373.19	56,398.52	61,612.40	0.00	639,159.31

	Begin Balance	Transfers	Receipts	Disbursements	Adjustments	End Balance
SCHUYLER Checking:			56,398.52	61,612.40		
SCHUYLER Investment:						
SCHUYLER Bank Balances:	644,373.19		56,398.52	61,612.40	0.00	639,159.31

Report Activity Totals:	644,373.19	56,398.52	61,612.40	0.00	639,159.31

Student Council Board Report

November 2023

NHS

T-Shirt money will be donated to UNMC and local families battling cancer.

We made roughly $1000 in t-shirt sales. We do have extras if anyone is interested in purchasing a shirt please contact Mrs. Staci Shonka at the high school.

We also made around $1000 from concessions on Friday Oct. 20. Profit from both will be donated next month.

Thank you to all who help support this cause.

FCCLA

On Monday, October 16th, Schuyler FCCLA took six chapter members to the annual District Leadership Conference at CCC. We listened to a presentation from MADD, made homemade stress balls, and decorated a chapter poster. During breakout sessions, members listened to presentations about becoming State Officers, volunteering with Center for Survivors, and social emotional topics. It was a wonderful experience for new and returning members!







Boys and Girls Basketball

Both boys and girls basketball are excited to get the season tipped off. After a summer of hard work focusing on skills, conditioning and teamwork, the Warrior basketball teams are eager to show off their improvements! Conditioning week will start on November 6th, with the first practices the following week of November 13th. First game is scheduled for November 30th at Madison.





Volleyball





Football

The Warriors wrapped up their season this last Friday (10/20). The Football team showed a great amount of growth throughout the season. The team finished with a record of 3-6. The most wins in a season by a Warrior Football team since 2010. We finished the season with a great group of kids and we are excited to see where this group can take us in the future.



HOCO Win



New Black Shirt Tradition (Game Changers)



Team Photo in new uniforms

Wrestling

We are excited to get started with the building process for this season. The boys and girls wrestling teams will be starting pre season conditioning on October 30th. Be on the lookout for our athletes on Wednesday of that week (weather permitting) running the “Concrete Mile.” This is a tradition in our program where the wrestlers run the viaduct to build mental and physical toughness, as well as building team unity through shared struggle. We love when people drive by and honk or shout out encouragement!

Cheerleaders

The cheerleaders had SO MUCH FUN at the Homecoming pep rally and were impressed with all of the school spirit!! We just wrapped up our fall season and are excited to start learning new material for basketball games and wrestling duals. A special thanks to so many community members that have supplied us with t-shirts, poms and other gear to share with our fans at home games!

Speech

Mr. Torpin, Mrs. Linnerson, Ms. Pedersen and Mr. Sphar have started planning the speech season and have already had a few initial meetings and practices with interested students. Currently we have 17 students who have shown interest in joining the team!

On October 5th we ran a concession stand and in mid November we will start our annual Godfather's Pizza Fundraiser!



One-Act

- One-Act has been practicing hard and preparing for their festival. The SCHS Festival is on Nov. 4th; we hope to see you there!





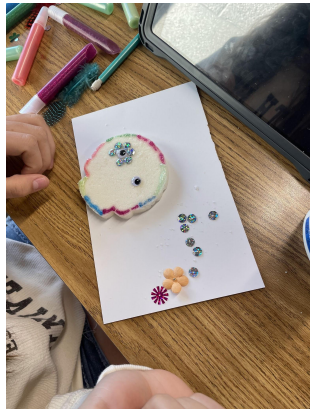


Classrooms

- The plant science class with Mr. Harper and Mrs. Trotter is cleaning up and preparing for Winter
- Chemistry classes with Mr. Sayer are doing lots of fun experiments with electricity
- Ms. Estrada's classes celebrated El Día De Los Muertos by decorating sugar skulls.
- Mr. Carter is helping students prepare for the ACT
- Mrs. Cline and Ms. Eloge are doing an ACT prep as an after school club!
- Mr. Trotter, Mr. Harper and Mr. Martinez collaborated to process a hog!







Thank You

We want to thank the leadership from our administration and school board for letting us have these opportunities.

National FFA Convention 2023





Day 1:
Iowa State Tour



















Day 2: Caterpillar Tour























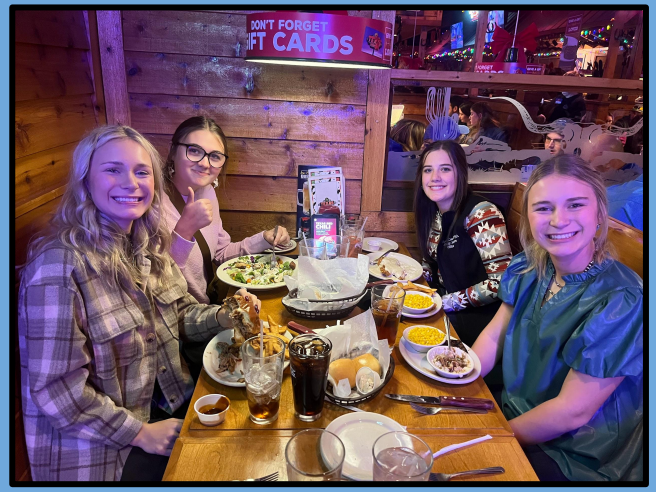






Day 2:
Chapter Dinner













Day 3: Career Expo



























Day 3: Rodeo







Day 4: Goat Milk Stuff





















General FFA Updates: October

Students have been coming in throughout the year to practice for FFA Contests and SAE's.

October 4th: Community Garden

















October 9th: Fruit Sales & Clothing Order















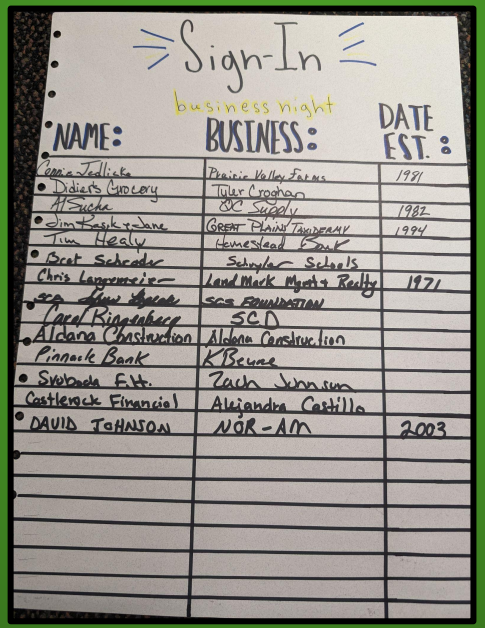






October 10th: Schuyler Business Night





Sign-In

business night

NAME:	BUSINESS:	DATE EST.:
Penny Jedlicka	Prairie Valley Farms	1991
Didier's Grocery	Tyler Croghan	
Al Sucha	SC Supply	1982
Jim Kosik + Jane	Great Plains Tax Depot	1994
Jim Healy	Homestead Bank	
Brad Schrader	Schuyler Schools	
Chris Langemeier	Landmark Mgmt + Realty	1971
[illegible]	SCS Foundation	
Carol Riggenberg	SCD	
Aldana Construction	Aldana Construction	
Pinnacle Bank	KBecue	
Svoboda Ent.	Zach Johnson	
Castlerock Financial	Alejandra Castillo	
DAVID JOHNSON	NOR-AM	2003



October 18th: Recycling Center Project





October 25th: Schwartz Farm Tour



















Hands-On Learning Opportunities:











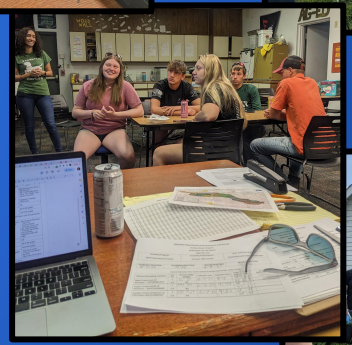


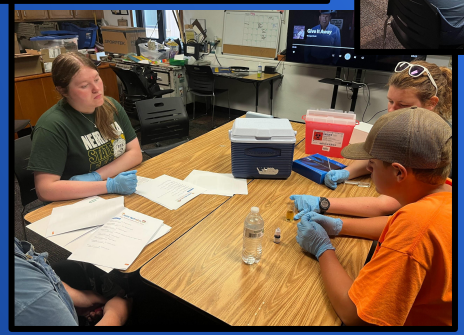
Water Testing / Know Your Well Project













November 8th: District Livestock Judging











District Champions!

Bela Jedlicka: 4th Place

Allison Vavricek: 5th Place

Addison Vavricek: 9th Place

Qualified for State

SCHUYLER COMMUNITY SCHOOLS

Strategic Planning Proposal

STRATEGIC PLANNING®
NEBRASKA ASSOCIATION OF SCHOOL BOARDS

Schuyler Community Schools

Superintendent of Schools

Dr. Bret Schroder

Members of the Board of Education

Richard Brabec, President
Brian Vavricek
Chuck Misek
Renee Sayer
Amanda Jedlicka
Virginia Semerad

Mission Statement

Schuyler Community Schools, in partnership with parents, students, and the community is committed to educating students to become skilled, knowledgeable, and responsible citizens in a global society.

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Strategic Planning Proposal

Strategic Planning Consulting Services

Presented by the Nebraska Association of School Boards

John Spatz, NASB Executive Director

Marcia Herring, NASB Director of Board Leadership

Kari Stephens, Board Leadership Associate

Katie Coble, Board Leadership Associate

Caden Frank, Board Leadership Associate

Mission Statement

The Nebraska Association of School Boards provides programs, services, and advocacy to strengthen Community education for all Nebraskans.

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August 3, 2023

Superintendent Schroder and members of the Schuyler Board of Education,

It is a privilege to share the NASB Strategic Plan Proposal with the Schuyler Community Schools Administrators and Board of Education. The NASB Board Leadership Department is pleased to provide a multitude of programs and services to our members, including the following strategic planning process.

The Association adopted protocol and procedures are characteristic of a comprehensive planning process. The proposal outlines the scope and sequence that includes engagement of both internal and external stakeholders through online surveys, and purposeful focus group discussion. Our unique process ensures open and continuous communication with our staff, and a personalized strategic plan design that will meet the vision and expectations of administration and the board of education.

The NASB Board Leadership team represents a collective commitment to the time, resources, and values necessary to provide the optimum service needed to meet the defined timeline and to support the creation of a purposeful three-five-year plan to guide the district, align resources, and improve instruction and learning.

It would be our honor to partner with Schuyler Community Schools on this most important endeavor. I look forward to the opportunity to address questions and points of clarification as needed. Please feel free to contact me at 402-817-0296 at your convenience.

Respectfully submitted,

Marcia R. Herring

Marcia R. Herring
NASB Director of Board Leadership

Board Leadership
NEBRASKA ASSOCIATION OF SCHOOL BOARDS

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PROPOSED FEE

The following is a description of Services to be provided by NASB:

Engagement & SOC Meetings

NASB will engage the Client in stakeholder engagement and Strategic Overview Committee meetings as needed and mutually agreed upon, to be conducted by the NASB Board Leadership Department. Reasonable travel expenses will be assessed.

Stakeholder Engagement & Data Analysis

NASB will provide engagement via online surveys. The charge associated with the collection and analysis of data is based on school district enrollment, projected survey response rates, and the administrative management of survey responses.

Needs Analysis & Strategic Plan

NASB will provide analysis, drafting, and planning work including the construction and presentation of a comprehensive Needs Analysis and necessary support for the district to write the final Strategic Plan document, as well as the following:

- Define a timeline to support the board/district's intended outcome of Strategic Planning.
- Work collaboratively with the board/superintendent/district representative to define the internal/external stakeholders engagement process and procedures to meet the vision and expectations for Strategic Planning.
- Design communications for district approval.
- Provide administrative support and leadership through the planning process as requested by the board and/or superintendent.
- Prepare outcomes from the meetings for district web posting and distribution as directed.
- Compile and analyze the needs assessment stakeholder data and summarize the needs and priorities for the District Needs Analysis.
- Develop the Strategic plan and administer the Prioritization Matrix.

Schuyler Community School Enrollment: 1,795

Total Estimated Cost: $16,000 - $18,000

*Note: The estimated cost does not include reasonable travel expenses.

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APPENDIX I: DETAILED PROSPECTIVE TIMELINE

The draft timeline provides a general scope of the project and the optimum timeline for strategic planning. The timeline for a district will vary based upon the ability to schedule stakeholder engagement meetings.

Phase One		
Organize and Plan the Process	Target Date	Date Complete
Timeline Phone Call with Kari Stephens Create a proposed timeline to support: ▪ Identify district point person ▪ Distribute the District Profile ▪ Strategic Overview Committee meetings I and II ▪ Stakeholder Engagement Surveys ▪ Community engagement meetings ▪ Business Leader Surveys		
District will complete the District Profile		
District/board will: ▪ Identify members of the Strategic Overview Committee (e.g., superintendent, administrators, 2 to 4 teachers, 2 classified staff, board members, secondary students, 2 to 4 parents, community members, and business leaders) ▪ Identify members of the community and business leaders		
Distribute the District Communications Packet		
Meeting preparation		
Send invites, press release, social media promo community mtg.		
Verify attendance		
Phase Two		
District Needs Assessment	Target Date	Date Complete
NASB will administer the: ▪ Administrator Surveys ▪ Comprehensive Needs Index (CNI) ▪ Program-Service Overview Survey ▪ Board Member Surveys		
NASB will facilitate the Strategic Overview Committee Meetings: ▪ Meeting I – NASB facilitates review of Mission, Vision, Beliefs/Values, conduct SWOT ▪ Meeting II – NASB facilitates review SWOT results and Mission, Vision, discussion		
NASB will administer the Stakeholder engagement surveys: ▪ Certified Staff *(Identify a Professional Development/In-Service date.)* ▪ Classified Staff		

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▪ Parents (Lottery System) ▪ Students (Grades 5, 8, 10, 12) (*Identify a class or homeroom block.)*		
NASB will facilitate the Community meeting and Business Leader Focus Group Survey ▪ Community Focus Group Meeting ▪ Business Leader – Online Survey		
NASB will compile and code all stakeholder data		
NASB will develop the School District Needs Analysis		
Phase Three		
Review the Strategic Plan and Finalize	Target Date	Date Complete
Develop Strategic Plan Framework		
NASB Present Strategic Plan Needs Analysis and Framework to Board and Administration		
Board and Administration Review of compiled data and Needs Analysis with Strategic Overview Committee		
Administration make Modifications/Edits to Framework		
Phase Four		
Implement and Monitor	Target Date	Date Complete
Administer the Strategy Prioritization Assessment		
Align Strategic Plan Strategies (e.g., AQuESTT, School Improvement, NE Framework/COGNIA, other*		
Promote plan internally and externally		
NASB and Superintendent Strategic Implementation Team (SIT) Video Call		
Establish Strategic Implementation Team to monitor progress and success at regular intervals		
Board Adopts Strategic Plan		
Present final plan to all SOC – Meeting III (*Board and Superintendent)*		
Integrate Strategic Plan into SPARQ Meetings*		
Phase Five		
Support and Evaluation	Target Date	Date Complete
Establish superintendent evaluation aligned to strategic plan		
Administer Board Self-Assessment Annually and Review Goals		
Contact, schedule, and conduct Progress Analysis Annually (Year 1, 2, 3, and 4)		
Re-engage community Year 2 and 4		
Schedule Phase II – Strategic Planning at end of Year 4		

*** Indicates optional components of the NASB Strategic Planning Process.**

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APPENDIX II: IDENTIFICATION OF STAKEHOLDERS

Below contains an unexclusive list of potential stakeholders to consider in the engagement process:

External Stakeholders

a. Community
   - Parents (e.g., households with school-age and non-school age children)
   - Residents
   - Community groups
   - Neighborhood leaders

b. Business and Industry Representatives
   - Chamber of Commerce
   - Community Economic Development
   - Developers
   - Business owners/leaders
   - Realtors
   - Banking
   - Preschool providers
   - Daycare providers
   - Post-Secondary Institutions
   - News media

c. Community and Youth Service Organization Representatives
   - Ministerial leaders
   - YMCA, Teammates, other
   - Civic Club Youth Programs (Optimist, Rotary, Kiwanis, Legion, Lions, etc.)
   - Veteran organizations (United Way)
   - Community Based Programs
   - Family/Student resource systems and organizations

d. Social and Mental Health Service Representatives
   - Comprehensive care centers, drug prevention programs
   - Social Services
   - Health and Human Services

e. Local and State Government Representatives
   - Mayor and/or City Council Members
   - County Board
   - Sheriff and Chief of Police
   - Legislators
   - Commissions
   - Minority Advocacy groups

Internal Stakeholders

- Board
- Superintendent
- Assistant Superintendents
- District Level Administration
- Building Level Administrators
- Certificated/Classified Staff
- Students (Middle and High School)
- Advisory Councils
- Booster Club Officers/Members
- PTO/PTA Groups
- Organized Parental Support Groups
- Foundation
- Alumni

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Appendix III: The NASB Strategic Planning Team

The Nebraska Association of School Boards has been advocating for, working with, and training Nebraska school boards since 1918. Traditionally, the NASB's Board Leadership department has collaborated with school boards and their superintendents in more narrowly focused goal setting exercises. However, in 2014 district leaders requested that we expand community engagement to include a comprehensive strategic planning process. Since that time, NASB has facilitated strategic planning for Nebraska school districts ranging in size from Class A to D. As demand has grown, our Strategic Planning Team has grown to include four facilitators:

Marcia Herring – NASB Director of Board Leadership

Marcia began her service to Community education as a school board member on the Waverly School District Board of Education, completing 12 years of service. During her tenure as a local board member, she was elected by her peers to serve on the Nebraska Association of School Boards—Board of Directors completing three terms as Director. She began her work as a superintendent search consultant more than 20 years ago. Marcia served as Director of NASB Search Services for 8 years.

As the Director of Board Leadership, Marcia has expanded the programs and services to meet the ever-changing needs of our members. We currently support our members through Strategic Planning, Community Engagement, Board Development Learning Retreats and Workshops, and Online Board Self-Assessment and Superintendent Evaluation. The growth of the Department and scope of services has enabled our team to provide impactful and purposeful leadership for school districts across the state and ranging in enrollment from 125 students to more than 10,000.

Kari Stephens – NASB Board Leadership Associate

Kari has been involved in education over the past 26 years as an instructor at all levels from Kindergarten through Twelfth grade. She has a BS in Elementary Education and continues to be passionate about literacy, inclusion, diversity, and equality for all students. The perspective she brings to the NASB Strategic Planning process will be unique as she will offer an educator's lens to ensure that our stakeholder engagement tools, and processes are valid, dependable, and effective through the engagement of all internal and external stakeholder groups in the district. Kari provides support to board members primarily through Strategic Planning, Community Engagement, and Superintendent Evaluation. She also serves as the NASB facilitator for the NASB Equity Collaborative and Board Leadership representative for the Nebraska Community Leadership Foundation (NPLF).

Katie Coble – NASB Board Leadership Associate

Being from rural-Nebraska and always having an interest and love for Community education, Katie is passionate about serving school boards across Nebraska to best support their efforts of providing a positive impact on student learning and achievement. Katie graduated with a BA in Psychology and Sociology and since joining the Association has enjoyed the opportunity to pursue a career path that has a significant impact on education. As a Board Leadership Associate, Katie provides support to board members through the NASB Online Survey Service, primarily Superintendent Evaluation, Board Self-Assessment, and Leadership Encompass 360. She also provides leadership and support to the members of the Nebraska Administrative Education Professionals (NAEP) group.

Caden Frank – NASB Board Leadership Associate

Caden comes to the Board Leadership team from a community engagement and higher education background. Earning his BS in Organizational Leadership and MSE in Higher Education and Student Affairs from Fort Hays State University, Caden's greatest passion lies in grassroots community engagement and creating new learning opportunities for students through their community education. In addition to his work community engagement, Caden is responsible for facilitating stakeholder engagement meetings, administers online stakeholder surveys, and assists with data collection, analysis, coding, and reporting.

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STRATEGIC PLANNING
NEBRASKA ASSOCIATION OF SCHOOL BOARDS

NASB Public Schools

STRATEGIC PLAN FRAMEWORK
2022-2027

NASB Public Schools
2022-2027 Strategic Plan
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NASB Public Schools

Superintendent

NASB Public Board of Education

, President

, Vice President

, Treasurer

Xxx

Xxx

xxx

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NASB Public Schools

Mission Statement

NASB Public Schools creates passionate learners by maximizing student achievement through dynamic learning experiences, which inspire and provide a quality education for all students, within a safe and community-supported environment.

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Introduction

This strategic plan is a recognition by the NASB Public Schools' Board of Education that together with the community we will **"create passionate learners by maximizing student achievement through learning experiences."** Therefore, in partnership with stakeholders and the commitment and contributions of the teachers, administrators, and staff of the NASB Public School District, and the external stakeholders: parents, students, and citizens of our community, we are poised to provide the students at NASB Public School District to be successful. We all have a stake in the success of the NASB Public School District, and we should all have the opportunity to help shape the idea of what success looks like for our students. Therefore, collaboration was central as we embarked upon the strategic planning process.

We would like to thank members of the Strategic Overview Committee for their considerable contributions to the creation of this strategic plan. Established with the help of facilitators from the Nebraska Association of School Boards, the Strategic Overview Committee is comprised of the following members:

Administrators

Members of the Board

Other Members:

Parent
, Student
, Student
, Parent
, Teacher
, Parent
, Parent
, Student
, Parent
, Community
, Teacher
, Community
, Teacher

, Parent
, Parent
, Student
, Parent
, Parent
, Teacher
, Parent
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, Parent
, Board Member

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, Community
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, Parent
, Teacher
, Parent

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Strategic Process

Working with facilitators from the Nebraska Association of School Boards, we established a Strategic Overview Committee and conducted a community focus group meeting to engage parents, patrons, and business leaders utilizing online surveys. Internal stakeholders were also engaged in the need's assessment including the board of education, administrators, certified staff, classified staff, parents, and students. By engaging a diverse group of internal and external stakeholders, we provide district and community stakeholders the opportunity to express their thoughts, ideas, and concerns regarding the current culture, but also the vision for the future of NASB Public.

This process allowed us, as a community, to closely examine the current status of the district. We examined our strengths, but also participated in frank conversations about the district's most pressing needs today and the challenges we are sure to face in the future. To be clear, while the stakeholders reaffirmed that there is much to be proud of, they too shared that there are areas in which we must improve in order to fulfill our mission.

Collectively, the community and the staff are committed to doing all we can to improve the district. To ensure we provide a comprehensive plan, we address the identified areas of need through structure and content of the NASB Public strategic plan. Through the priorities set forth, we will elevate our needs and priorities through the guiding principles, objectives, strategies, and performance indicators to guide decision-making and alignment of resources to support the methodologies employed in individual classrooms, programs enacted in building levels, district-wide initiatives implemented by district administration, and policy set by the NASB Public Board of Education.

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NASB Public Strategic Plan

Guiding Principles, Objectives, Strategies, and Performance Indicators

Our process enabled us to identify needs and establish priorities (Guiding Principles). To have an impact on student learning, however, a strategic plan must include a plan of action for affecting change. In the following strategic plan, each Guiding Principle is further defined in the form of an objective. Each objective states with specificity a goal that, when achieved, will have a direct impact on NASB Public's ability to meet our mission **"create passionate learners by maximizing student achievement through learning experiences."** For each objective, strategies have been created that define the action necessary to meet the objective. Each strategy is expressed through manageable and measurable performance indicators.

Implementation of the Strategic Plan

This strategic plan represents our collective resolve to inspire and empower students. The Guiding Principles, objectives, and strategies set forth below are the building blocks of the path we have laid out to reach the 2022-2027 benchmarks for student learning. Meeting benchmarks depends on more than just designing a path – we must be dedicated, at every level, to the consistent and effective implementation of the specific strategies and measurable performance indicators and work to integrate the strategic plan into the regular day-to-day operations of the district.

To ensure the success and implementation of the NASB Public Strategic Plan, district leadership will:

A. Assign staff to manage and oversee Measures and Objectives
B. Monitor and assess the implementation, making necessary and appropriate adjustments as needed
C. Collect evidence to illustrate the progress and success of the implementation of the strategies
D. Commit resources needed to ensure the progress and success of the plan
E. Align the plan to the board's annual calendar and monthly meeting agenda to measure progress and success of the plan
F. Communicate progress of the plan to internal and external stakeholders as appropriate

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Guiding Principles

The Guiding Principles highlight the areas NASB Public will build upon to support the mission and vision of the school district.

Objective

The objective states the area of focus and outcome that NASB Public will achieve.

Strategy

The strategy provides detail of how the objective will be met.

Performance Indicators*

The performance indicators identify specific tasks, assignments, or action staff members will follow to realize the stated objective and strategy.

> *An individual/team/building may choose to write SMART goals to ensure the achievement of a performance indicator. A SMART Goal incorporates a **S**pecific, **M**easurable, **A**chievable, **R**ealistic, and **T**imely criteria to help focus and increase the likelihood of accomplishing tasks/assignments/actions.

Program/Building Level

The program/building level identifies the point of impact.

Responsible

The assigned responsibility is to ensure progress/success of the performance indicator.

Target Date

The target date identifies when the indicator is to be assessed for progress and/or a target completion date.

Funding

The funding identifies an approximate figure for how the program/service will impact district resources.

Evidence of Progress

The evidence of progress identifies the action that has been taken to meet the performance indicator.

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Final Steps Remaining

Prioritization Ranking

The prioritization ranking enables administrators to assess the urgency and impact of the identified strategic plan strategies. The feedback from administrators is assessed through a scatter plot mechanism to narrow the focus to strategies that require priority.

Alignment Matrix

The alignment matrix links the strategic plan strategies to the AQuESTT Tenets and Nebraska Framework Accreditation Standards.

SIT

The Strategic Implementation Team (SIT) provides accountability and validation of work and progress completed by the assigned staff member.

Progress Analysis

Once the strategic plan has been adopted, superintendent and school administrators will begin implementing strategies. At the end of every year there after the Association will administer a progress analysis to monitor the progress/successes the district has made. The district will continue following the strategic plan, sustaining the strategies where growth has been made and moving forward on other strategies. At the end of year three along with the progress analysis, the district will take a deeper dive to assess the impact of the strategic plan related to student learning within the district. District will reengage all internal and external stakeholders to gain perspective.

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Sample Strategic Plan Template:

<table>
<tr><td>Priority 1</td><td colspan="3">NASB STRATEGIC PLAN TEMPLATE
Communication</td><td>AQuESTT Tenets Aligning to Strategy 1.1: Positive Partnerships, Relationships, and Success; Educator Effectiveness
Nebraska Framework: 1.1,1.2, 1.3, 1.
School Improvement Goals:</td></tr>
<tr><td colspan="5">Objective: To ensure timely, professional, two-way communication that promotes student success and builds positive relationships with our stakeholders.</td></tr>
<tr><td colspan="5">Strategy 1.1: Increase communication and improve perceptions of district by engaging students, families, employees, and the community.</td></tr>
<tr><td rowspan="4">PERFORMANCE INDICATOR</td><td colspan="2">1.1(a) Develop a communication plan that supports the district's efforts to meet its strategic goals.</td><td>Program,
Level, or Bldg.</td><td>Action
Plan</td><td>Funding/Evidence
of Progress 2022-2023</td></tr>
<tr><td colspan="2"></td><td>District Wide</td><td rowspan="3">By the middle of the '22-'23 school year, NASB will have a complete communication plan in place to inform all patrons of the efforts/successes made in the '22-'27 strategic plan by having current and updated email and mailing lists of all patrons.</td><td rowspan="3"></td></tr>
<tr><td>Target Date</td><td>Priority</td><td>Responsible</td></tr>
<tr><td>December 2022</td><td>Priority #2</td><td>Strategic Implementation Team (SIT)</td></tr>
</table>

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Sample Strategic Plan Template:

<table>
<tr><td>Priority 2</td><td colspan="3">NASB STRATEGIC PLAN TEMPLATE
District Resources</td><td>AQuESTT Tenets Aligning to Strategy 2.1: Positive Partnerships, Relationships, and Success; Educator Effectiveness
Nebraska Framework: 1.1,1.2, 1.3, 1.
School Improvement Goals:</td></tr>
<tr><td colspan="5">Objective: To sustain effective and efficient use of resources focused on continuous improvement, expansion and support of student learning, safe and effective learning facilities, and highly effective staff to support our students.</td></tr>
<tr><td colspan="5">Strategy 2.1: Creation of a comprehensive facilities plan to address both short term and long-term goals including, but not limited to, new construction, renovation, and maintenance of facilities and acquiring property to meet the future needs of the district.</td></tr>
<tr><td rowspan="3">PERFORMANCE INDICATOR</td><td colspan="2" rowspan="2">1.1(a) Develop a communication plan that supports the district's efforts to meet its strategic goals.</td><td>Program,
Level, or Bldg.</td><td>Action
Plan</td><td>Funding/Evidence
of Progress 2022-2023</td></tr>
<tr><td>District Facilities</td><td rowspan="3">The superintendent will identify community members to be part of a community facility committee. This committee will tour the district facilities in May, 2022, and will evaluate the 2019 facility study and will adjust to reflect current enrollment, enrollment projections, and building capacities.</td><td rowspan="3"></td></tr>
<tr><td>Target Date</td><td>Priority</td><td>Responsible</td></tr>
<tr><td>June 2022</td><td>Priority #1</td><td>Superintendent</td></tr>
</table>

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Strategic Plan Progress Analysis Template:

Strategic Leadership Accountability						
GUIDING PRINCIPLE	**(5) Accomplished** **This strategy has been realized and is sustainable.**		**(3) Progressing** **Some measurable progress has been made, but this strategy has not been fully realized.**		**(1) Developing** **This strategy has not been initiated.**	**(0) Unmet** **This strategy has not been addressed.**
STRATEGY	**End of Year 1:** Evidence of Progress (embed hyperlinks to data, documents, presentations, reports, etc.)		**End of Year 2:** Evidence of Progress (embed hyperlinks to data, documents, presentations, reports, etc.)		**End of Year 3:** Evidence of Progress (embed hyperlinks to data, documents, presentations, reports, etc.)	
1.1	0		0		0	
1.2	0		0		0	
1.3	0		0		0	

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NASB Public Guiding Principle Overview



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Guiding Principles

Careful and collaborative analysis of the data collected through the strategic planning needs assessment process resulted in the identification of a number of priorities. These identified priorities, in turn, informed the creation of several areas of focus that form the structure of the NASB PUBLIC Strategic Plan.

I. Expanded Student-Centered Learning Experiences

Enhancing and expanding learning opportunities, programs, and activities are critical to student growth. By offering diverse experiences (i.e., AP, HAL, STEM, CTE, non-athletic choices, etc.) students will be able to achieve greater success. Furthermore, enhancing expanded learning opportunities will help foster students' critical thinking abilities to prepare for their future success. Relevant curriculum and effective instructional methods are critical to student learning and support the NASB Public goals and objectives that focuses on achievement and provides for the needs of all students, thus maximizing student betterment. Through adopted core curriculum, vertical and horizontal alignment, the district promotes effective transitions for students at each grade and level throughout the PK-12 system.

II. Culture and Cohesion

Creating opportunities for students and staff to establish and maintain a district culture that emphasizes the importance of respect, acceptance, inclusion, social-emotional, mental health well-being, and connectedness is vital to the success of students and staff of NASB Public.

III. Personnel Effectiveness

Fundamental to the success of NASB Public is the ability of the district to recruit, develop, and retain high-quality educators. Investing in their skills, knowledge, and personal expertise will advance the content and instruction districtwide. By providing purposeful and meaningful professional development for all staff this builds collaboration and ensures a cohesive and growing school community.

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IV. Family and Community Partnerships

Creating the necessary partnerships and shaping the narrative, that emphasizes the importance of the school district to the future of the community, will renew our efforts to model high expectations that inspires excellence and promotes learning for all students. To fully engage and empower our staff and our community and partners, NASB Public must communicate and engage with all stakeholders. We must continue to grow and sustain our methods of communication, engagement, and transparency to build trust and engage the community at large.

V. District Resources

We aspire and are committed to providing well-maintained and safe buildings and grounds to support an environment in which students can learn and staff can perform effectively. To ensure that we continue to meet this priority, purposeful budget planning, and management will help to sustain financial stability while continuing to improve our district. We will further invest our resources in meaningful instruction, professional development, technology, and learning opportunities for all students in NASB Public.

VI. Board Governance

As the board, we will commit resources to support the long-term goals of the school district. Through evaluation, accountability, and policy, we leverage the capacity to ensure the success of our goals. Our collective voice must be represented at the state level through a board advocacy committee.

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NASB Public Strategic Plan Framework Summary

Guiding Principle I: Expanded Student-Centered Learning Experiences

Objective: To ensure diversified learning experiences prepare and empower students to be engaged through expanded learning opportunities, college, career, and technical training curriculum, challenging, creative, and rigorous curriculum and instruction that accelerate the growth of each student.

Strategy 1: Set high expectations to ensure the integrity, quality and rigor of the curriculum provided supports diverse learning opportunities for the students at NASB Public Schools.

Strategy 2: Expand and integrate increased student achievement opportunities for High-Ability Learning (HAL) to challenge identified students to reach goals and potential by advancing their individual academic knowledge, skills, and abilities with emphasis in the lower elementary.

Strategy 3: Ensure all students demonstrate academic growth and acquire skills to become productive citizens.

Strategy 4: Implement the Multi-Tiered System of Supports (MTSS) model with fidelity throughout the entire district to accelerate academic, career, and social-emotional/behavioral instruction and intervention to prepare and empower students.

Strategy 5: Implement adopted curriculum in all subject areas to support effective instruction and learning success.

Strategy 6: Implement a defined Instructional Framework to ensure alignment and improvement for equitable student achievement.

Strategy 7: Research, study, and consider the current grading system(s) used in NASB Public Schools.

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Guiding Principle II: Culture and Cohesion

Objective: To create and sustain a district culture that exemplifies and models high expectations for all staff and students while supporting the social, emotional, and mental health well-being of students and staff.

Strategy 1: Implement a plan that enables students and staff to connect through a culture that embraces accountability, fairness, equality, respect, inspires pride, and promotes learning.

Strategy 2: Provide social-emotional and behavioral supports for all students in PreK-12 integrated through the MTSS model to realize the potential and resources accessible to benefit a unified student-centered learning initiative.

Strategy 3: Implement a positive character program to ensure a safe and healthy school culture at NASB Public.

Strategy 4: Plan and develop the NASB Public Social-Emotional Learning Initiative.

Guiding Principle III: Personnel Effectiveness

Objective: To ensure the district provides educational leadership and highly effective staff to support our students academically, personally, and in their individual social growth, as well as building and sustaining cohesion and unity among the staff.

Strategy 1: Identify and implement a plan for administration and staff members to work cooperatively, build trust, and the capacity to establish relationships to sustain long-term improvements while working together to improve student achievement.

Strategy 2: Utilize a teacher evaluation system aligned to the instructional framework and lesson plans to provide timely and authentic feedback to reinforce growth and identify opportunities to refine professional skills and knowledge.

Strategy 3: Utilize an Employee On-Boarding and Mentoring Program to train, equip, and prepare new staff for success and retention to support improvement of student achievement.

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Strategy 4: Cultivate a positive learning culture for staff and administrators through an organized and purposeful professional development plan to support relationships, skills, knowledge, and application of instruction to sustain the viability of long-term improvements.

Strategy 5: Develop and implement a leadership succession program within the district, and a transition process to proactively identify and transition new leadership within the district.

Guiding Principle IV: Family and Community Partnerships

Objective: Grow and sustain a mutually supportive and trusting partnership with stakeholder groups for the benefit of the mission and vision of the NASB Public Schools and to sustain a positive connection with and among the community at large.

Strategy 1: Partner with community, city/village, and businesses to stimulate the creation of multiple career pathways and STEM offerings at high school to ensure career—ready students.

Strategy 2: Increase communication to maintain perceptions of NASB Public by engaging students, families, employees, and the NASB Public.

Strategy 3: Strengthen family engagement and community investment.

Strategy 4: Through the efforts of building community partnerships and growing student enrollment, the board and administration aspire to promote and enrich the brand of NASB Public Schools.

Guiding Principle V: District Resources

Objective: To sustain effective and efficient use of resources focused on continuous improvement, expansion and support of student learning, safe and effective learning facilities, and highly effective staff to support our students.

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Strategy 1: Creation of a comprehensive facilities plan to address both short term and long-term goals including, but not limited to, new construction, renovation, and maintenance of facilities, and acquiring property to meet the future needs of the district.

Strategy 2: Build district resource capabilities of internal and external opportunities to grow diverse district offerings such as partnerships, necessary staffing levels, space allocation, resource expenditures, etc.

Strategy 3: Provide the structure and staffing in each school that ensures that every student is personally connected to the school community and supports the development of students' academic, social-emotional, and mental health well-being.

Strategy 4: Align district resources to support a quality education system and high-level learning environment.

Guiding Principle VI: Board Governance

Objective: To ensure the mission and vision of NASB Public Schools aligns to the goals, community expectations, and outcomes utilized to measure improved learning for all students.

Strategy 1: Annually review the district's vision and mission statements, and progress/success of the district strategic plan.

Strategy 2: Participate in continuous and appropriate training and professional development to build shared knowledge and values.

Strategy 3: Continuously monitor the progress of district goals utilizing data to support growth and promote shared account ability for maximizing student achievement.

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NASB PUBLIC STRATEGIC

Guiding Principle I: Expanded Student-Centered Learning Experiences

Objective: To ensure diversified learning experiences prepare and empower students to be engaged through expanded learning opportunities, college, career, and technical training curriculum, challenging, creative, and rigorous curriculum and instruction that accelerate the growth of each student.

Strategy 1.1: Set high expectations to ensure the integrity, quality and rigor of the curriculum provided supports diverse learning opportunities for the students at NASB Public Schools.

Performance Indicators:

1.1(a) Designate internal leaders to study the scope and feasibility of internal and external opportunities to grow diverse district offerings such as partnerships, staffing, course alignment, space allocation, resource expenditures, etc.

1.1(b) Consider and assess the value of expanding course offerings to include, but not limited to: CTE, Vocational Training, Computer Science – Coding, Programming, Robotics, etc., Speech/Public Speaking/Motivational Speaking, and Family Consumer Science (interpersonal relationships, leadership, and management)

1.1(c) Implement a district-wide academic plan that includes rigorous Advanced Placement courses and dual credit opportunities.

1.1(d) Provide mentorships, internships, and/or job shadowing opportunities for the secondary students.

1.1(e) Expand partnerships with community partners and post-secondary institutions to explore educational opportunities and options for partnering to increase curricular offerings for students.

1.1(f) Evaluate the quality and rigor of the curriculum provided to ensure it supports the diverse learning opportunities for the student.

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Strategy 1.2: Expand and integrate increased student achievement opportunities for High-Ability Learning (HAL) to challenge identified students to reach goals and potential by advancing their individual academic knowledge, skills, and abilities with emphasis in the lower elementary.

Performance Indicators:

1.2(a) Create and implement a preassessment of High-Ability Learning (HAL) students to lead to targeted curriculum design.

1.2(b) Use modified curriculum designed to integrate basic skills and higher-level thinking.

1.2(c) Provide appropriate professional learning and resources to support teachers to meet the needs of the High Ability Learners (HAL) for students.

1.2(d) Evaluation of High-Ability Learning (HAL) student outcomes using multi-method criteria of self-evaluation and standardized tools with flexible pacing and supportive differentiated learning environments.

Strategy 1.3: Ensure all students demonstrate academic growth and acquire skills to become productive citizens.

Performance Indicators:

1.3(a) Provide learning opportunities to algin to student learning styles utilizing instructional practices and technology to support the needs of the student.

1.3(b) Empower students through the development of strategies to effectively manage school expectations including time management, and critical thinking.

1.3(c) Develop student outcome goals and competencies to support social-emotional learning for the purpose of enhancing student decision-making skills, responsible behavior, and a student's independent role personally, at school, and as a community member.

1.3(d) Emphasize the importance of personal life skills including work ethic, character, integrity, and personal confidence.

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1.3(e) Integrate relational skill building characteristics including leadership, interpersonal communication, conflict resolution, respectfulness, and collaboration through life skills and career/life readiness instruction.

1.3(f) Increase elective course offerings, life and career readiness programs, as well as class choice opportunities to enhance the learning opportunities for NASB Public students.

1.3(g) Encourage active engagement in extra-curricular activities and career/service-learning programs.

1.3(h) Evaluate and monitor the learning opportunities provided at NASB Public Schools.

Strategy 1.4: Implement the Multi-Tiered System of Supports (MTSS) model with fidelity throughout the entire district to accelerate academic, career, and social-emotional/behavioral instruction and intervention to prepare and empower students.

Performance Indicators:

1.4(a) Develop a district-wide team with defined roles that will research strategies, monitor, and evaluate the effectiveness of the MTSS model, focusing on the secondary level implementation.

1.4(b) Develop a common understanding across the district of MTSS through targeted professional development.

1.4(c) Develop a consistent process across all buildings for implementation in the various tiers.

1.4(d) Provide consistent and on-going professional development to all staff to prepare and effectively implement the social-emotional supports district-wide.

1.4(e) Intentionally communicate our MTSS model and additional academic, social-emotional, and behavioral supports with NASB Public families and our community.

1.4(f) Evaluate the effectiveness of the instructional supports and benefits of MTSS, social-emotional curriculum, and instruction.

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Strategy 1.5: Implement adopted curriculum in all subject areas to support effective instruction and learning success.

Performance Indicators:

1.5(a) Sustain effective, relative, and adopted curriculum in all subject areas provided by the district.

1.5(b) Ensure that all curriculum at NASB Public is vertically and horizontally aligned with grade-level goals and established short and long-term plans for action.

1.5(c) Ensure that all curriculum at NASB Public has a scope and sequence to support student learning and growth.

1.5(d) Utilize the curriculum review cycle policy to provide a systematic process to examine content and to ensure the curriculum is aligned to the standards and meeting the learning needs of students.

1.5(e) Increase the alignment of comprehensive curriculum guides to appropriate formative and summative assessments in all subject areas and support teachers in using the curriculum guides through professional development.

1.5(f) Evaluate the effectiveness of the adoption, modifications, and updates to district curriculum.

Strategy 1.6: Implement a defined Instructional Framework to ensure alignment and improvement for equitable student achievement.

Performance Indicators:

1.6(a) Through the fidelity of the instructional framework, all teachers will engage students and elevate the depth of understanding to support student learning.

1.6(b) Provide professional development to equip and prepare staff for success through the integration and implementation of the instructional framework.

1.6(c) Align the teacher evaluation tool and process to the use and integration of the instructional framework to support staff success and learning outcomes.

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1.6(d) Identify learning strategies and interventions to provide academic supports for struggling students.

1.6(e) Distribute and engage staff in data to review, analyze, and support day-to-day decision-making, evaluation of programs, and scope and sequencing to support effective instructional planning and practice.

1.6(f) Identify and implement academic supports to provide inclusive educational learning opportunities for students with verified needs.

1.6(g) Evaluate the effectiveness of the district instructional framework and teacher evaluation.

Strategy 1.7: Research, study, and consider the current grading system(s) used in NASB Public Schools.

Performance Indicators:

1.7(a) Create a grading system ad hoc committee consisting of superintendent, administrators, and teachers from all building levels to conduct a study and research of best practice grading for NASB Public.

1.7 (b) Define the criteria to measure an effective and measurable grading system to support student success.

1.7(c) Evaluate the current grading system(s) to ensure successful student learning needs of NASB Public.

1.7(d) Align the proposed grading system to ensure successful student learning. Consider existing priorities identified in the strategic plan needs analysis.

1.7(e) Evaluate the effectiveness of the changes implemented to the NASB Public grading system and the impact on student success.

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Guiding Principle II: Culture and Cohesion

Objective: To create and sustain a district culture that exemplifies and models high expectations for all staff and students while supporting the social, emotional, and mental health well-being of students and staff.

Strategy 2.1: Implement a plan that enables staff and students to connect through a culture that embraces trust, accountability, inspires excellence, and promotes learning.

Performance Indicators:

2.1(a) Create and commit to consistent and high expectations for staff and students to hold everyone equally accountable.

2.1(b) Engage appropriate staff for guidance and support when addressing issues that impact classroom instruction, curriculum, and/or matters that will add value to their role and responsibilities.

2.1(c) Develop protocol and procedures to ensure timely, consistent, and purposeful communication to all staff when appropriate and to improve staff engagement.

2.1(d) Create a plan for communicating, distributing, and updating staff through ongoing communication focused on the progress and success of the NASB Public Strategic Plan.

2.3(e) Create an onboarding/mentoring process for new families, students, and staff to enable a connection to NASB Public.

2.1(f) Create a committee of administrators, staff, and parents to ensure the district is addressing the needs that exist internally and grow awareness of the family needs that may exist as well.

2.1(g) Foster working relationships with families/guardians to address the chronic absenteeism in the district.

2.1(h) Evaluate and consider internal stakeholder's perception of communications and strategies for improving as necessary.

2.1(i) Continue to grow and enhance NASB Public Mascot Pride.

2.1(j) Evaluate the progress realized through purposeful measures implemented to address culture.

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Strategy 2.2: Provide social-emotional and behavioral supports for all students in PreK-12 integrated through the MTSS model to realize the potential and resources accessible to benefit a unified student-centered learning initiative.

Performance Indicators:

2.2(a) Assess current staffing to ensure that the district provides adequate and essential staff and training to support the integration and implementation of social-emotional supports.

2.2(b) Integrate social-emotional learning into the academic and extra-curricular activities through consistent curriculum, skills development, service learning, and community service.

2.2(c) Provide district guidance and resources for staff involved in the district initiatives for social-emotional learning.

2.2(d) Create a system to support and equip staff with tools and techniques to address social-emotional skills and behavior.

2.2(e) Provide consistent and on-going professional development to all staff to prepare and effectively implement the social-emotional learning district-wide.

2.2(f) Engage appropriate staff for guidance and support when addressing issues that impact classroom instruction, curriculum, and/or matters that will add value to their role and responsibilities.

2.2(g) Encourage and sustain open dialogue and feedback opportunities with staff to address the unforeseen obstacles that evolve through the implementation and as a result of the social-emotional education initiative.

2.2(h) Evaluate the effectiveness of MTSS and the impact on NASB Public culture.

Strategy 2.3: Implement a positive character program to ensure a safe and healthy school culture at NASB Public.

Performance Indicators:

2.3(a) Explore and research character programs available to public school districts. Program will work to instill character traits of respect for others, work ethic, perseverance, integrity, dependability, and many others.

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2.3(b) Study and adopt a bullying prevention program for the entire NASB Public district.

2.3(c) Provide training for character program/bullying prevention for all staff and the entire student body to ensure success of the initiative district wide.

2.3(d) Implement the character program/bullying prevention across the entire district.

2.3(e) Evaluate the success and effectiveness of the character program/bullying prevention.

Strategy 2.4: Plan and develop the NASB Public Social-Emotional Learning Initiative.

Performance Indicators:

2.4(a) Create a NASB Public Leadership Team to support the district initiative to address Social-Emotional Education (e.g., administrators, teachers, parents, community leaders, local practitioners, etc.)

2.4(b) Research, review, and adopt a Social-Emotional Learning Curriculum to incorporate district wide.

2.4(c) Develop student outcome goals and competencies to support the NASB Public Social-Emotional Learning Standards for the purpose of enhancing student decision-making skills, responsible behavior, and a student's independent role personally, at school, and as a community member.

2.4(d) Assess current staffing to ensure that the district provides adequate and essential staff to support the integration and implementation of the NASB Public Social-Emotional Learning Initiative.

2.4(e) Align the NASB Public Social-Emotional Learning Standards to best practice instruction to ensure effective implementation and transition into the building/classroom instruction.

2.4(f) Integrate NASB Public Social-Emotional Learning into the academic and extra-curricular activities through consistent curriculum, skills development, service learning, and community service.

2.4(g) Provide district resource guides to staff to support how the Social-Emotional instructional modifications align to the Instructional Framework and MTSS model.

2.4(h) Include the Social-Emotional Learning Standards in staff evaluations to ensure a continuum of procedures and processes are present and consistent in each building/classroom.

2.4(i) Evaluate the effectiveness of the NASB Public Social-Emotional Education Initiative.

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Guiding Principle III: Personnel Effectiveness

Objective: To ensure the district provides educational leadership and highly effective staff to support our students academically, personally, and in their individual social growth, as well as building and sustaining cohesion and unity among the staff.

Strategy 3.1: Identify and implement a plan for administration and staff members to work cooperatively, build trust, and the capacity to establish relationships to sustain long-term improvements while working together to improve student achievement.

Performance Indicators:

3.1(a) Build relationships and engagement between staff and administrators in ongoing conversations to determine how the district can best support long-term improvements of academic achievement.

3.1(b) Work collaboratively to identify areas of growth in the professional development topics and presentations that administration can provide for staff to improve student learning.

3.1(c) Allow and encourage staff regular and safe opportunities to work together to provide feedback for growing and improving student learning.

3.1(d) Evaluate the effectiveness of cooperative efforts to improve and grow staff relations district-wide to increase positive working relationships, the climate, and student learning.

Strategy 3.2: Utilize a teacher evaluation system aligned to the instructional framework and lesson plans to provide timely and authentic feedback to reinforce growth and identify opportunities to refine professional skills and knowledge.

Performance Indicators

3.2(a) Review and update the teacher evaluation instrument to ensure it is aligned to the instructional framework, includes a rubric and criteria to support the systematic process in which the evaluation is conducted.

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3.2(b) Require all certified staff to develop and affirm personalized goals to guide their personal/professional growth as part of the evaluation process with their assigned supervisor.

3.2(c) Train staff in the evaluation rubric and process to support success.

3.2(d) Evaluate the success of the evaluation process and tool.

Strategy 3.3: Utilize an Employee On-Boarding and Mentoring Program to train, equip, and prepare new staff for success and retention to support improvement of student achievement.

Performance Indicators:

3.3(a) Develop and implement an employee and mentoring program.

3.3(b) Review, assess, and update the current employee on-boarding and mentoring programs.

3.3(c) Review and assess the teacher mentor program to cultivate a supportive working environment.

3.3(d) Encourage the mentor to work collaboratively with the new teacher to establish specific professional development goals to enhance their time and work together as mentor/mentee.

3.3(e) Engage the new hires in the assessment of applicable student data to ensure specific academic goals are in place prior to the beginning of the school year.

3.3(f) Develop a defined annual professional development plan for building administrators and directors to support a collective vision and the growth of district capacity.

3.3(g) Evaluate the efforts to strengthen the leadership and effectiveness of the administrative structure of NASB Public Schools.

Strategy 3.4: Cultivate a positive learning culture for staff and administrators through an organized and purposeful professional development plan to support relationships, skills, knowledge, and application of instruction to sustain the viability of long-term improvements.

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Performance Indicators:

3.4(a) Provide a structured NASB Public Professional Development Plan and Training to encourage the use of best practice, support programs and initiatives and enhance staff knowledge and skills. Consider existing priorities identified in the strategic plan needs analysis, including but not limited to:

- MTSS
- SPED/504
- Social-Emotional and Mental Health Training
- Leadership/Management
- Behavior Intervention
- Effective Communication/Feedback
- Equity and Diversity
- Teamwork/Collaboration
- More Paraprofessional Opportunities

3.4(b) Budget and allocate resources to support the NASB Public Professional Development Plan.

3.4(c) Engage classified staff in professional development opportunities to enhance their skills, knowledge, and experience when providing support to students and staff.

3.4(d) Engage staff and administration to assess personal development progress, impact, and benefits to NASB Public initiatives, instruction, and personal development.

3.4(e) Evaluate the effectiveness of the PLC process to encourage the use of best practice instruction, enhance staff connectedness and professional growth.

Strategy 3.5: Develop and implement a leadership succession program within the district, and a transition process to proactively identify and transition new leadership within the district.

Performance Indicators:

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3.5(a) Design and implement a district administration succession plan to ensure that the school district is prepared for maintaining organizational stability.

3.5(b) Purposeful planning by the district administration team to create an onboarding transition process for new leadership positions that includes the current and future needs of the district and community — including a focus on instructional programs, financial well-being, AQuESTT and NSCAS scores, community relations, and the identification and development of internal leaders.

3.5(c) Create opportunities to educate and inform community stakeholders and patrons of the new leadership changes within the district and the identified needs, vision, and plans to respond to future growth needs and strategies.

Guiding Principle IV: Family and Community Partnerships

Objective: Grow and sustain a mutually supportive and trusting partnership with stakeholder groups for the benefit of the mission and vision of the NASB Public Schools and to sustain a positive connection with and among the community at large.

Strategy 4.1: Partner with community, city/village, and businesses to stimulate the creation of multiple career pathways and STEM offerings at high school to ensure career—ready students.

Performance Indicators:

4.1(a) Create a committee of internal and external stakeholders to identify opportunities that exist in the community and communicate with the business leaders of possible opportunities for students.

4.1(b) Develop a plan/schedule with all stakeholders involved to engage as many students as possible into these learning opportunities.

4.1(c) Collaborate with industry and community representatives for job shadow opportunities, career pathways exploration, student internships, and teacher externships to increase awareness of career opportunities.

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4.1(d) Evaluate the effectiveness of working with partners to enhance student learning opportunities.

Strategy 4.2: Increase communication to maintain perceptions of NASB Public by engaging students, families, employees, and the NASB Public.

Performance Indicators:

4.2(a) Identify the most effective methods by which to engage parents/guardians in the education of their child.

4.2(b) Evaluate the effectiveness of current communication platforms and align efforts to maximize timely, relevant, and effective engagement.

4.2(c) Consider methods of improving the parent-teacher conference format, teacher communication with parents/guardians, and expectations of the conference. Seek equitable feedback from parents/guardians/students to maximize effectiveness in supporting parent/guardian-teacher relationships and student success.

4.2(d) Provide equitable communication, resources, and opportunities for parents/guardians to access strategies and resources available to engage their child in learning outside of the classroom.

4.2(e) Evaluate the effectiveness of enhanced communications with parents/guardians.

Strategy 4.3: Strengthen family engagement and community investment.

Performance Indicators:

4.3(a) Seek out opportunities to engage our NASB Public communities with meet and greet events.

4.3(b) Increase district outreach efforts with community organization, business partners, and other external stakeholders to keep stakeholders informed of the programs, services, and news of district.

4.3(c) Increase visibility of school programs and school needs with all stakeholders.

4.3(d) Increase community connections and relationships that positively contribute to the academic and social success of students.

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4.3(e)Evaluate the effectiveness of purposeful efforts of engagement with parents/guardians and the communities.

Strategy 4.4: Through the efforts of building community partnerships and growing student enrollment, the board and administration aspire to promote and enrich the brand of NASB Public Schools.

Performance Indicators:

4.4(a) Market/Advertise the positive accomplishments and accolades of NASB Public Schools.

4.4(b) Attract new families and students to NASB Public Schools.

4.4(c) Research and identify the students/families who option out of NASB Public.

4.4(d) Grow the Foundation's leadership engagement and viability to support improved instruction and students learning.

4.4(e) Develop and grow the Alumni Association to foster better partnerships and participation.

4.4(f) Evaluate the initiatives and the impact on NASB Public's brand within the families and communities.

Guiding Principle V: District Resources

Objective: To sustain effective and efficient use of resources focused on continuous improvement, expansion and support of student learning, safe and effective learning facilities, and highly effective staff to support our students.

Strategy 5.1: Creation of a comprehensive facilities plan to address both short term and long-term goals including, but not limited to, new construction, renovation, and maintenance of facilities, and acquiring property to meet the future needs of the district.

Performance Indicators:

5.1(a) Evaluate current facility needs, building utilization, and current/projected enrollment to ensure facilities will accommodate the visionary needs of NASB Public educational programs and priorities.

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5.1(b) Develop a short-long term facility plan to support needs and enable the district to plan in a purposeful and efficient manner. Consider existing priorities identified in the strategic plan needs analysis, including but not limited to:

- Updates/Expansion/Maintenance of Facilities
- Extracurricular Facilities and Grounds
- Capacity to Support Enrollment
- Functionality of Learning Spaces
- Building Access and Parking
- Locker Rooms
- High School Parking Lot Lights

5.1(c) Continue to engage stakeholders to educate and inform patrons of the identified needs and plans for addressing facilities and grounds, maintenance and upkeep, renovations, and new construction, and transportation services.

5.1(d) Creation of a timeline to support planning to maintain district facilities and grounds.

5.1(e) Evaluate the effectiveness of the short-term and long-term facilities plan.

Strategy 5.2: Build district resource capabilities of internal and external opportunities to grow diverse district offerings such as partnerships, necessary staffing levels, space allocation, resource expenditures, etc.

Performance Indicators:

5.2(a) Designate internal leaders and champions to study the need and scope of programs and services to address the diverse student demographic population.

5.2(b) Evaluate current operations, programs, facilities, and the investment of resources to ensure we meet the diverse needs of our enrollment.

5.2(c) Commit the resources needed to sustain integrated technology to support instructional needs and access to learning for the students at NASB Public Schools.

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5.2(d) Evaluate the overall effectiveness of the allocation of resources to support the growth and success of NASB Public.

Strategy 5.3: Provide the structure and staffing in each school that ensures that every student is personally connected to the school community and supports the development of students' academic, social-emotional, and mental health well-being.

Performance Indicators:

5.3(a) Complete a staff analysis of endorsements of all staffing assignments to benefit the learning opportunities.

5.3(b) Budget and allocate resources to support staffing needs. Consider existing priorities identified in the strategic plan needs analysis, including but not limited to:

- Social-Emotional, Mental Health Support
- Behavior Specialist
- School Psychologist
- Building Level Counselors
- More FTE Teachers
- MTSS Support/Coordinator
- Paraprofessionals
- Learning Interventionist

5.3(c) Maintain accountability of staff to ensure systematic growth that supports and rewards continuous improvement for every student, building or learning level, and educator.

5.3(d) Promote an atmosphere of mutual trust through regular collaboration and feedback from peers and administrators.

5.3(e) Ensure the capacity, infrastructure, staffing, and equipment to meet the academic and administrative needs for effective and efficient operations across the district.

5.3(f) Evaluate the effectiveness of the alignment of resources to support learning environments, quality of educators, and student successes.

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Strategy 5.4: Align district resources to support a quality education system and high-level learning environment.

Performance Indicators:

5.4(a) Ensure that resources and programs are available that proactively address individual student academic, social-emotional, and mental health well-being.

5.4(b) Provide appropriate and sufficient resources to accomplish the mission of the NASB Public.

5.4(c) Utilize disaggregated data to inform and support decision-making in: staffing, resource and funding allocation, instructional strategies and interventions, professional development, discipline protocols/procedures, extracurricular/activity recruitment, facility improvements, and other areas identified by the district.

5.4(d) Evaluate the effectiveness of the alignment of resources to support learning environments and student successes.

Guiding Principle VI: Board Governance

Objective: To ensure the mission and vision of NASB Public Schools aligns to the goals, community expectations, and outcomes utilized to measure improved learning for all students.

Strategy 6.1: Annually review the district's vision and mission statements, and progress/success of the district strategic plan.

Performance Indicators:

6.1(a) Include stakeholders and the community in the development and revisions of the district's mission, vision, and goals.

6.1(b) Align the mission and vision to drive planning, decision-making, and evaluation of district operations and progress.

6.1(c) Adopt a strategic plan or district goals to support the progress and growth of student learning.

6.1(d) Align board agenda discussion and action items to the strategic plan.

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6.1(e) Continually monitor the progress and success of the strategic plan and hold the superintendent accountable to providing timely and purposeful updates.

6.1(f) Consistently complete a board self-assessment to measure progress and success of the board standards and governance.

Strategy 6.2: Participate in continuous and appropriate training and professional development to build shared knowledge and values.

Performance Indicators:

6.2(a) Regularly participate in board development opportunities.

6.2(b) Participate in professional development regarding board-superintendent relations that will lead to mutual trust, teamwork, and clear communications between the board and superintendent.

6.2(c) Evaluate the effectiveness of the board professional development opportunities.

Strategy 6.3: Continuously monitor the progress of district goals utilizing data to support growth and promote shared accountability for maximizing student achievement.

Performance Indicators:

6.3(a) Engage in discussion related to the state standards and district assessments.

6.3(b) Sustain an adopted curriculum review policy to require scheduled review and updates of district curriculum in all curricular areas.

6.3(c) Review student achievement data to support the identification of priorities and allocation of resources.

6.3(d) Review data to monitor and assess the progress of student learning.

6.3(e) Promote continuous staff development and mentoring to support a highly effective staff.

6.3(f) Seek input from staff to develop and grow instruction and learning.

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6.3(g) Evaluate the monitoring processes implemented.

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NASB Strategic Planning Service

Next Steps: *Following the presentation of the District Needs Analysis and Strategic Plan Framework, the board may expect that:*

***District Administration/Board Responsibilities** ***NASB Board Leadership Responsibilities**

1) **District Administration will review the Strategic Plan Framework and provide updates and/or modifications to the NASB Board Leadership staff. [*Timeline: Administrators will have 10 days to complete this task.*]**
2) If necessary, the Association staff (Kari Stephens) will update the Framework with modifications.
3) **District Administration will forward a copy of the current School Improvement goals to the NASB Board Leadership staff. [*Timeline: Immediately following presentation of Needs Analysis and Framework.*]**
4) Association staff (Kari Stephens) will align the Strategic Plan strategies to (School Improvement Goals, AQuESTT Tenets, and Nebraska Framework standards or COGNIA standards).
5) Association staff (Caden Frank) will forward the Prioritization Link to administrators to complete immediately.
6) Association staff (Caden Frank) will forward the Prioritization Link to the board to complete immediately.
7) **District Administration will complete the Prioritization and return to NASB Board Leadership staff. [*Timeline: Administrators will have 10 days to complete this task.*]**
8) Association staff (Caden Frank) will graph, and complete Prioritization Report using with Administrator feedback.
9) Association staff (Caden Frank) will forward the Prioritization Report and conduct a follow-up Zoom Meeting if there is interest in a meeting to discuss.
10) Association staff (Kari Stephens) will embed the final Strategic Plan into the working template along with the administrative Prioritization results and forward for board approval.
11) **Board will take action in a regular board meeting to adopt the District Strategic Plan. [*Timeline: Next Regular Board Meeting*]**
12) **Board and Administration will re-engage SOC and present the adopted plan.**
13) **Administration will assign Priorities to the responsible administrator/building/districtwide.**
14) **Administration or Association** will embed the strategic plan goals into SPARQ Meetings and the Board's Annual Board Calendar.
15) Association staff (Kari Stephens) will forward the Strategic Implementation Team (SIT) criteria.

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16) Association staff (Marcia and/or Kari) will conduct a conference call with the Superintendent and Board President to review the progress analysis process and Strategic Implementation Team (SIT) criteria.
17) **Board and Administration will align board agenda to monitor and assess monthly progress-success of the Strategic Plan.**
18) Association staff will administer a Progress Analysis Survey to administrators at the end of the first, second, and third year of the strategic plan work. A report will be presented to the board following each Progress Analysis.
19) Association staff at the end of year three, four, or five, will administer a comprehensive Progress Analysis and initiate the engagement of stakeholders for the purpose of updating the strategic plan (Phase II).

Questions, please contact Marcia Herring or Kari Stephens at NASB 1.800.422.4572 or via cell phone.

Sample Prioritization Summary

The following list provides the cumulative prioritization (listed top priority to loWest priority) based on the *overall averages* presented in the previous pages.

Guiding Principle VI: Board Governance

1. Strategy 6.3: Review, update, and communicate policies to ensure equitable success for all students and staff.
2. Strategy 6.1: Build effective board governance through sustained engagement of stakeholders.
3. Strategy 6.2: Adopt and sustain a continuous policy review process to meet a one-to-three-year review cycle of the board district policy manual.
4. Strategy 6.4: Ensure that the district is utilizing data to make decisions that impact student achievement.

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Nebraska Auditor of Public Accounts

Accountability, Integrity, Reliability

Mike Foley

(http://auditors.nebraska.gov/)

Electronic Submission Confirmation

Thank you for your submission. Your filing will be reviewed and the subdivision contacted with any issues. We ask that you do not also submit a paper copy of this filing. If you filed an Audit Waiver Request you will receive a formal written approval or denial of your request.

Submitted
11/6/2023 13:56:11

Name
Ben Dvorak

Agency
Schuyler Community Schools

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Type Of Filing
Original Filing

Reference Id
20231106135610

Budget Year Submitted
2023

Comments
Attached is the audit for Schuyler Community Schools for FYE 8-31-23. If you have any questions, you can call our office at 402-564-7138.

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SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

AGREED UPON PROCEDURES FOR ADHERENCE TO STUDENT MEMBERSHIP AND ATTENDANCE REPORTING AND DISTRICT'S ALLOCATION OF EXPENSES

AUGUST 31, 2023

PEKNY & ASSOCIATES, CPA'S, PC

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200 E. 12th Street
Schuyler, NE 68661
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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Specified Users of the Report:

Nebraska Department of Education
P.O. Box 94987
Lincoln, NE 68509-4987

Schuyler Community Schools, District No. 123
120 W 20th St, Colfax County
Schuyler, NE 68661

We have performed the procedures enumerated below, which were agreed to by Schuyler Community Schools and the Nebraska Department of Education, solely to test Schuyler Community Schools' adherence to the Nebraska Department of Education's student membership and attendance reporting and testing the District's allocation of expenses to the appropriate school district/building level for the fiscal year ended August 31, 2023. Schuyler Community School's management is responsible for the Schuyler Community Schools' adherence to the Nebraska Department of Education's student membership and attendance reporting and testing the District's allocation of expenses to the appropriate school district/building level for the fiscal year ended August 31, 2023. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

1. Documentation of policies and procedures
   a. **Procedures** – Review and document the District's policies and procedures for collecting student membership and attendance data.
   b. **Findings** – Reviewed and documented the District's written policies and procedures for collecting student census data. No exceptions were noted.
2. Compliance with policies and procedures
   a. **Procedures** – Determine if the District is following its policies and procedures and are in compliance with the Nebraska Department of Education, Rule 2.
   b. **Findings** – No exceptions were noted when determining that the District is following its policies and procedures which are in compliance with the Nebraska Department of Education, Rule 2.

3. Daily attendance
   a. **Procedures** – Inspect the District's daily attendance records and recalculate the membership and attendance data to ensure compliance with the Nebraska Department of Education, Rule 2.
   b. **Findings** – Attendance records that were sampled and inspected indicate that attendance was collected at least daily and calculated to the nearest hundredth of a day in compliance with the Nebraska Department of Education, Rule 2. No exceptions were found for the dates chosen.
4. Maintenance of cumulative attendance and membership records
   a. **Procedures** – Inspect the District's cumulative attendance and membership records for each student and determine the records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and date of withdrawal or graduation.
   b. **Findings** – The District maintains a cumulative attendance and membership record for each student. The cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation. No exceptions were found.
5. Student Reporting
   a. **Procedures** – Trace a sampling of students from records to their enrollment file to verify the student was documented as enrolled.
   b. **Findings** - Sampled students from the District's attendance records for the year ended August 31, 2023 were traced to their student enrollment files to verify that the student was documented as an enrolled student of the District for the dates claimed in the attendance record. No exceptions were noted.
6. Documentation of attendance reporting
   a. **Procedures** – Reconcile and trace the totals reported to the Nebraska Department of Education on the District's Student Attendance reports to the District's census recordkeeping system for the fiscal year ended August 31, 2023.
   b. **Findings** – The totals reported by the District using the District's Individual Summary Report, the Class Summary Report, and the Student Summary Attendance Report were traced and reconciled to the District's census recordkeeping system for the fiscal year ended August 31, 2023. The District's reports reconciled to the reports generated by the Nebraska Department of Education.
7. Sampling of Pool of Students
   a. **Procedures** – Sample a pool of students' attendance records to trace to enrollment files to verify days enrolled, present, and absent to the District's information system as well as verify sampled students are enrolled for dates claimed in the attendance record.
   b. **Findings** – Sampled a pool of students' attendance records and traced to enrollment files and verified days enrolled, present and absent to the District's information system, and verified students are enrolled for dates claimed in the attendance record. All District records sampled were accurate. No exceptions found.

8. Sampling of General Fund Disbursements
    a. **Procedures** – Trace a sampling of General Fund disbursements and test the District's allocation of expenses to the appropriate school district/building level.
    b. **Findings** – Sampled disbursements from the General Fund were tested for allocation to school district/building level. The District's allocation for all items sampled was appropriate. Not exemptions were noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on Schuyler Community Schools' adherence to the Nebraska Department of Education's student membership and attendance reporting for the fiscal year ended August 31, 2023. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Schuyler Community Schools and the Nebraska Department of Education and is not intended to be and should not be used by anyone other than those specified parties.

Pekny & Associates, CPA's, PC

Pekny & Associates, CPA's, PC
October 31, 2023

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

ANNUAL FINANCIAL STATEMENTS
AND ACCOMPANYING
INDEPENDENT AUDITOR'S REPORTS

AUGUST 31, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Schuyler Community Schools
District No. 123, Colfax County
Schuyler, Nebraska

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of Schuyler Community Schools, District No. 123, Schuyler, Nebraska (the "District"), as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of the District, as of August 31, 2023, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Schuyler Community Schools, District No. 123, Schuyler, Nebraska and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter-Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve

months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Schuyler Community Schools, District No. 123, Schuyler, Nebraska's basic financial statements. The combining fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included with the basic financial statements. The other information comprises the budgetary comparison schedules but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or provide any form of assurance on them.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Schuyler Community Schools, District No. 123, Schuyler, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Schuyler Community Schools, District No. 123, Schuyler, Nebraska's internal control over financial reporting and compliance.

Pekny & Associates, CPA's, PC

Pekny & Associates, CPA's, PC
October 31, 2023

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2023

	Governmental Activities	Total Activities
ASSETS		
Cash and cash equivalents	$ 8,051,701	$ 8,051,701
Cash with county treasurers	3,816,590	3,816,590
Investments	14,406,614	14,406,614
Total Assets	$ 26,274,905	$ 26,274,905
NET POSITION		
Restricted	$ 21,327,705	$ 21,327,705
Unrestricted	4,947,200	4,947,200
Total Net Position	$ 26,274,905	$ 26,274,905

See Accompanying Auditor's Report and Notes to Financial Statements

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2023

		Program cash receipts			Net (Disbursements) Receipts and Changes in Net Position
	Cash Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Regular instruction	$ 9,414,208	$ 22,378	$ 14,757	$ -	$ (9,377,073)
Limited english proficiency programs	914,657	-	-	-	(914,657)
Poverty programs	1,108,309	-	-	-	(1,108,309)
Early childhood educational programs	565,440	-	253,615	-	(311,825)
Special education instructional programs	2,119,099	-	871,449	-	(1,247,650)
Summer school	20,275	-	-	-	(20,275)
Support services - student	1,171,931	-	-	-	(1,171,931)
Support services - instruction	1,034,991	-	-	-	(1,034,991)
Support services - board of education	53,344	-	-	-	(53,344)
Support services - executive administration	362,550	-	-	-	(362,550)
Support services - district legal service	44,975	-	-	-	(44,975)
Support services - office of the principal	1,183,546	-	-	-	(1,183,546)
Support services - school administration	143,702	-	-	-	(143,702)
Central services - fiscal services	529,950	-	-	-	(529,950)
Central services - personnel services	10,346	-	-	-	(10,346)
Operation and maintenance of buildings	2,844,091	-	-	-	(2,844,091)
Student transportation	242,390	-	-	-	(242,390)
Student transportation - SPED	10,427	-	2,654	-	(7,773)
Community services	78,248	-	-	-	(78,248)
Categorical grants from corporations	11,864	-	-	8,345	(3,519)
State categorical programs	370,034	-	-	-	(370,034)
Facilities acquisition & construction	100,128	-	-	-	(100,128)
Federal programs	4,471,693	-	5,333,111	-	861,418
Debt services / bond Fees	860	-	-	-	(860)
Redemption of principal	860,000	-	-	-	(860,000)
Interest	1,130,314	-	-	-	(1,130,314)
County fines	-	136,171	-	-	136,171
School activities	644,177	-	-	-	(644,177)
School nutrition	371,968	186,849	8,438	-	(176,681)
Total governmental activities	$ 29,813,517	$ 345,398	$ 6,484,024	$ 8,345	(22,975,750)
General receipts:					
Taxes					17,717,181
Local receipts					731,152
Restricted interest					87,513
Unrestricted interest					48,973
State receipts					5,151,337
Non-revenue receipts					3,023
Total general receipts					23,739,179
Change in net position					763,429
Net position - beginning of year					25,511,476
Net position - end of year					$ 26,274,905

See Accompanying Auditor's Report and Notes to Financial Statements

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

STATEMENT OF ASSETS AND FUND BALANCES
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED AUGUST 31, 2023

		Special Revenue Fund	
	General	Activities	School Nutrition
ASSETS			
Cash and cash equivalents	$ 1,044,857	$ 636,148	$ 354,749
Cash with county treasurers	3,266,195	-	-
Investments	-	-	-
Total receipts	$ 4,311,052	$ 636,148	$ 354,749
FUND BALANCES			
Restricted	$ -	$ -	$ 354,749
Commited	5,579	-	-
Assigned	209,196	636,148	-
Unassigned	4,096,277	-	-
Total Fund Balance	$ 4,311,052	$ 636,148	$ 354,749

See Accompanying Auditor's Report and Notes to Financial Statements

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

STATEMENT OF ASSETS AND FUND BALANCES
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED AUGUST 31, 2023

Special Revenue Fund	Capital Projects Funds		Debt Service Fund	
Student Fee	Special Building	Qualified Capital Purpose Undertaking	Bond	Governmental Funds
$ 40,694	$ 442,754	$ 4,812,987	$ 719,512	$ 8,051,701
-	137,761	91,838	320,796	3,816,590
-	-	-	14,406,614	14,406,614
$ 40,694	$ 580,515	$ 4,904,825	$ 15,446,922	$ 26,274,905
$ 40,694	$ 580,515	$ 4,904,825	$ 15,446,922	$ 21,327,705
-	-	-	-	5,579
-	-	-	-	845,344
-	-	-	-	4,096,277
$ 40,694	$ 580,515	$ 4,904,825	$ 15,446,922	$ 26,274,905

See Accompanying Auditor's Report and Notes to Financial Statements

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED AUGUST 31, 2023

		Special Revenue Fund	
	General	Activities	School Nutrition
RECEIPTS			
Taxes	$ 15,251,804	$ -	$ -
Local receipts	104,643	634,854	186,849
Restricted Interest	-	-	-
Unrestricted Interest	40,624	5,089	3,260
County receipts	136,171	-	-
State receipts	6,293,812	-	8,438
Federal receipts	2,384,465	-	1,130,180
Non-revenue receipts	3,023	-	-
Total receipts	24,214,542	639,943	1,328,727
DISBURSEMENTS			
Regular instruction	9,274,867	-	-
Regular instructional school age (flex-spending)	139,341	-	-
Limited english proficiency programs	914,657	-	-
Poverty programs	1,108,309	-	-
Early childhood educational programs	565,440	-	-
Special education instructional programs	2,119,099	-	-
Summer school	20,275	-	-
Support services - student	1,171,931	583,115	371,968
Support services - instruction	1,034,991	-	-
Support services - board of education	53,344	-	-
Support services - executive administration	362,550	-	-
Support services - district legal service	44,975	-	-
Support services - office of the principal	1,183,546	-	-
Support services - school administration	143,702	-	-
Central services - fiscal services	529,950	-	-
Central services - personnel services	10,346	-	-
Operation and maintenance of buildings	2,530,449	-	-
Vehicle acquisition & maintenance	42,493	-	-
Student transportation	242,390	-	-
Student transportation - SPED	10,427	-	-
Community services	78,248	-	-
Categorical grants from corporations	11,864	-	-
State categorical programs	370,034	-	-
Facilities acquisition and construction	100,128	-	-
Federal programs	2,355,074	-	1,130,180
Debt services / bond fees	-	-	-
Redemption of bond principal	-	-	-
Interest on bonds	-	-	-
Total disbursements	24,418,430	583,115	1,502,148
Excess (deficiency) of receipts over disbursements before other financing sources/ (uses)	(203,888)	56,828	(173,421)
OTHER FINANCING SOURCES/(USES)			
Loans from other funds	-	-	-
Loans to other funds	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Net change in fund balance	(203,888)	56,828	(173,421)
Fund balance - beginning of year	4,514,940	579,320	528,170
Fund balance - end of year	$ 4,311,052	$ 636,148	$ 354,749

See Accompanying Auditor's Report and Notes to Financial Statements

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED AUGUST 31, 2023

Special Revenue Fund	Capital Projects Funds		Debt Service Fund	
Student Fee	Special Building	Qualified Capital Purpose Undertaking	Bond	Governmental Funds
$ -	$ 616,033	$ 419,570	$ 1,429,774	$ 17,717,181
22,378	-	-	-	948,724
-	3,505	56,917	27,091	87,513
-	-	-	-	48,973
-	-	-	-	136,171
-	-	-	-	6,302,250
-	1,593,636	224,830	-	5,333,111
-	-	-	-	3,023
22,378	2,213,174	701,317	1,456,865	30,576,946
-	-	-	-	9,274,867
-	-	-	-	139,341
-	-	-	-	914,657
-	-	-	-	1,108,309
-	-	-	-	565,440
-	-	-	-	2,119,099
-	-	-	-	20,275
61,062	-	-	-	2,188,076
-	-	-	-	1,034,991
-	-	-	-	53,344
-	-	-	-	362,550
-	-	-	-	44,975
-	-	-	-	1,183,546
-	-	-	-	143,702
-	-	-	-	529,950
-	-	-	-	10,346
-	249	270,900	-	2,801,598
-	-	-	-	42,493
-	-	-	-	242,390
-	-	-	-	10,427
-	-	-	-	78,248
-	-	-	-	11,864
-	-	-	-	370,034
-	-	-	-	100,128
-	986,439	-	-	4,471,693
-	-	-	860	860
-	-	-	860,000	860,000
-	-	238,920	891,394	1,130,314
61,062	986,688	509,820	1,752,254	29,813,517
(38,684)	1,226,486	191,497	(295,389)	763,429
-	-	900,000	-	900,000
-	(900,000)	-	-	(900,000)
-	-	-	-	-
-	-	-	-	-
(38,684)	326,486	1,091,497	(295,389)	763,429
79,378	254,029	3,813,328	15,742,311	25,511,476
$ 40,694	$ 580,515	$ 4,904,825	$ 15,446,922	$ 26,274,905

See Accompanying Auditor's Report and Notes to Financial Statements

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Schuyler Community School, District No. 123, Schuyler, Nebraska (the "District") is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska.

Reporting Entity

The financial statements of the School District include all significant separately administered organizations for which the School District is financially accountable including entities for which the School District is considered to be financially accountable, or for which exclusion would result in the financial statements being misleading or incomplete.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded, regardless of the measurement focus applied.

Measurement Focus – In both the government-wide financial statements and the fund financial statements, the governmental activities are presented using a modified cash basis measurement focus. Their reported net position/fund balance is considered a measure of "available cash and investments." The operating statements focus on cash received and cash disbursed.

Basis of Accounting – In the government-wide and the fund financial statements, the District prepares its financial statements using the modified cash basis of accounting. Accordingly, revenues are recognized when cash is received by the District or the County Treasurer and expenditures are recognized when cash is disbursed. This basis of accounting has been modified from a pure cash method to include County Treasurer records. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The basis of accounting is applied to all transactions, including the disbursements for capital assets, receipts, and proceeds from issuance of debt and the retirement of debt.

Basis of Presentation

Government-Wide Financial Statements – The Statement of Net Position – Modified Cash Basis and Statement of Activities – Modified Cash Basis display information about the reporting government as a whole. They include all funds of the reporting entity.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Basis of Presentation (continued)

The statements present the District's financial statements as governmental activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Alternatively, business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The District does not operate any significant business-type activities.

Fund Financial Statements – Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The District currently has no proprietary or fiduciary funds. An emphasis is placed on major funds within the governmental and fiduciary categories. A fund is considered major if it is the primary operating fund of the District, meets specific criteria set forth by GASB or is designated as a major fund by the Organization's management. In addition to the District's funds meeting the required criteria, the District's management has designated all remaining funds to be presented as major funds for financial reporting purposes.

The funds of the financial reporting entity are described below:

GOVERNMENTAL FUND TYPES

General Fund - The fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for all financing resources except those required to be accounted for in other funds.

The district has 3 additional special revenue funds, employee benefit, coop, and depreciation. However, in accordance with GASB Financial Reporting Standards, these funds have been consolidated into the general fund since their revenues are transfers from the general fund

Special Revenue Fund – These funds are used to account for and report the proceeds of specific revenue sources that are either legally restricted to expenditures for specified purposes or designated to finance particular functions or activities of the District. The reporting entity includes the following special revenue funds:

School Nutrition Fund – This fund accounts for the operations of the District's child nutrition programs.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Basis of Presentation (continued)

Activities Fund – This fund is used to account for assets held by the District for various school activities.

Student Fees Fund – This fund is used to account for money collected from students that shall be expended for the purpose for which it was collected from the students.

Capital Projects Funds – These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. The reporting entity includes the following Capital Projects Funds.

Special Building Fund – This fund is used to account for the acquisition, erection, alteration, or improvement of buildings and sites.

Qualified Capital Purpose Undertaking Fund – This fund is for the construction, modification, or renovation of District property in accordance with a qualified purpose. This fund also accounts for the issuance and repayment of Qualified School Construction Bonds.

Debt Service Fund – This fund is used to account for the accumulation of resources for, and the payment of, general long-term obligations principal, interest, and related costs.

Bond Fund – This fund accounts for taxes levied and other revenues specifically earmarked for the retirement of bonded indebtedness.

Cash and Cash Equivalents

For the purpose of financial report, "cash and cash equivalents" includes all demand and savings accounts and certificate of deposit or short-term investments with an original maturity of three months or less.

Investments

Investments are carried at cost, which approximates fair value. Additional cash and investment disclosures are presented in Note 3.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Long-Term Debt

Long-term debt arising from cash transactions for governmental funds is not recorded as a liability in the government-wide or fund financial statements. The debt proceeds are, instead, reported as other financing receipts and payment of principal and interest reported as cash disbursements.

Equity Classification

Government-Wide Statements:
Equity is classified as net position and displayed in two components:

a. Restricted net position – Consisted of net position with constraints placed on the use either by 1) external groups, such as creditors, grantors, contributors or laws and regulations of other governments; or 2) law through constitutional provisions or enabling legislation.
b. Unrestricted net position – All other amounts that do not meet the definition of "restricted."

It is the District's policy to use restricted net position, prior to the use of unrestricted net position, when an expense is incurred for purposes in which both restricted and unrestricted net positions are available.

Fund Financial Statements:
The governmental fund financial statements present balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

a. Nonspendable – This classification includes amounts that cannot be spent because they are either (1) not in spendable form or (2) are legally or contractually required to be maintained intact. The District did not have any nonspendable resources as of August 31, 2023.

b. Restricted – This classification includes amounts for which constraints have been placed on the use of resources either (1) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (2) imposed by law through constitutional provisions or enabling legislation.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Equity Classification (continued)

c. Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed the government itself using its highest level of decision-making authority. That constraint can be removed or changed by taking the same action.

d. Assigned – This classification includes amounts that are constrained by the District's intent to be used for a specific purpose. The intent is expressed by the governing body or a body or official authorized by the governing body.

e. Unassigned – This classification is the residual classification for the General Fund and includes all amounts not contained in other classifications.

The district applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Use of Estimates

The preparation of financial statements, in conformity with the modified cash basis of accounting, requires management to make estimates and assumptions that affect the reported amounts of assets and disclosure of contingent liabilities at the date of the financial statements and reported amounts of receipts and disbursements during the reporting period. Actual results could differ from those estimates

Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide financial statements, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified. Interfund activity, if any, within and among the governmental fund categories is reported as follows in the fund financial statements:

a. Interfund loans – flow of assets from one fund to another where repayment is expected. Outstanding balance of interfund loan are reported as cash receipts and disbursements at end of year.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Internal and Interfund Balances and Activities (continued)

b. Interfund reimbursements – repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
c. Interfund transfers – flow of assets from one fund to another where repayment is not expected are reported as cash receipts and disbursements.

The District made the following reimbursements during the year ended August 31, 2023:

• General Fund to Employee Benefit Fund for employee benefits	- $101,885
• General Fund to the Cooperative Fund to subsize the fund	-$10,000
• Interfund loan repaid to QCPUF from Building Fund	-$900,000

2. BUDGET PROCESS AND PROPERTY TAXES

The District is required by state law to adopt annual budgets for each Fund. Each budget is presented on the modified cash basis of accounting, which is consistent with the requirements of the Nebraska Budget Act.

State Statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditures and/or tax levy limitations.

The District follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

- The Administration of the District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted at a public meeting to obtain taxpayers comments.
- On or before Sept 20, the budget is legally adopted by the Board of Education through passage of a resolution and is filed with the appropriate agencies.
- Total fund expenditures may not legally exceed total appropriations at the fund level or for "regular education" in the general fund without holding a public budget hearing and obtaining approval from the Board of Education. Appropriations lapse at fiscal year end and any revisions require Board approval.

2. BUDGET PROCESS AND PROPERTY TAXES, CONTINUED

- The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which tax levy attaches as an enforceable lien on property within the District as of December 31. Taxes are due as of that date. One-half of the real estate taxes become delinquent after the following May 1, with the second one-half becoming delinquent after Sept. 1.

3. CASH AND INVESTMENTS

Nebraska Statutes provide that the District may, by and with the consent of the Board of Education of the District, invest the funds of the District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion and intelligence acquire or retain in dealing with the property of another.

On August 31, 2023, the District had bank deposits of $8,346,510 all of which was covered by federal depository insurance and/or collateralized by U.S. Government securities subject to joint custody safe keeping receipts issued by the custodial financial institution, which was not the pledging institution.

On August 31, 2023, the District had investments in a Bond Fund escrow account of $14,406,614, which were proceeds from the Series 2020 bond sales on September 30, 2020. The escrow account will be used to pay off the Series 2019 bonds once the five-year call limit is reached on May 22, 2024. See Note 5 for details on long-term bond debt.

4. FUNDS HELD BY COUNTY TREASURER

The following balances were held by the Butler, Colfax and Saunders County Treasurers for the District as of August 31, 2023.

	Butler County	Colfax County	Saunders County	Total
General Fund	$ 235,387	$ 3,030,187	$ 621	$ 3,266,195
Building Fund	10,062	127,672	27	137,761
Bond Fund	23,394	297,340	62	320,796
Qualified Capital Purpose Undertaking Fund	6,708	85,112	18	91,838
TOTALS	$ 275,551	$ 3,540,311	$ 728	$ 3,816,590

5. LONG-TERM DEBT-BONDS

Series 2010 Qualified School Construction Bonds (QSCB) payable in the original amount of $4,585,000 which originated November 10, 2010, were issued for the purpose of building additions to the high school and grade school. No bond principal payments are due for 15 years with the entire balance of $4,585,000 being payable on December 15, 2025. Interest of 5.2% is payable semi-annually on June 15 and December 15, commencing June 15, 2011. The final payment is due December 15, 2025. Under the program, a refundable tax credit is received semi-annually for 15 years from the U.S. Treasury through December 15, 2025. The refundable tax credit amount is determined by the Treasury Department as the lesser of the bond rate as paid or the rate as published in Treasury Department regulations.

4,585,000

Series 2019 General Obligation Refunding Bonds payable in the amount of $16,980,000 were issued May 22, 2019. The purpose of the bonds was to build an addition to the high school building. This project includes a new gymnasium, cafeteria, commons, locker rooms and weight room facilities. It also includes renovation and conversion of the existing gym to an event space and handicap accessible restrooms and fire code improvements. This bond also refunded the 2012 General Obligation Bonds on June 21, 2019. Principal bond payments are due annually starting on December 15, 2019. Interest rates of 4.00% are payable semi-annually on June 15 and December 15, commencing on December 15, 2019. The final payment was originally scheduled to be paid on December 15, 2039. The Series 2020 General Obligation Refunding Bonds will be used to pay off the Series 2019 Bonds on May 22, 2024 once the five year call limit is reached.

15,210,000

Series 2020 General Obligation Refunding Bonds payable in the amount of $16,190,000 were issued on September 30, 2020. The purpose of the bonds was to advance refund a portion of the District's General Obligation and Refunding Bonds, Series 2019. The bonds are taxable and the refunding transaction produced $1,287,078 of net interest cost savings over the life of the bonds. Principal bond payments are due annually starting on December 15, 2020. Interest rates ranging from 0.413% to 2.372%. are payable semi-annually on June 15 and December 15, commencing December 15, 2020. The final payment is due December 15, 2039.
The bond proceeds are being held in the Bond Fund in an Escrow account until May 22, 2024, at which time the Series 2019 bonds will reach their 5 year call limit and be paid off with the escrow balance.

15,515,000

Total Long-Term Debt at August 31, 2023	$ 35,310,000

5. LONG-TERM DEBT-BONDS, CONTINUED

The following is a summary of bond transactions of the District for the year ended August 31, 2023:

	Series 2020 Refunding Bonds	Series 2019 Refunding Bonds	Series 2010 QSCB
Bonds			
Bonds Payable, Beginning of year	$ 15,765,000	$ 15,820,000	$ 4,585,000
Bond Proceeds	-	-	-
Bonds retired	250,000	610,000	-
Bonds Payable, End of year	$ 15,515,000	$ 15,210,000	$ 4,585,000
Interest paid for the year ending August 31, 2023	$ 270,794	$ 620,600	$ 238,420
Principal due within 1 year	$ 255,000	$ 635,000	$ -

Annual future payments for bonds payable for the **2010 Qualified School Construction Bonds** at August 31, 2023 are as follows:

August 31,	Principal	Interest Rate	Interest	Total
2024	-	5.20%	238,420	238,420
2025	-	5.20%	238,420	238,420
2026	4,585,000	5.20%	119,210	4,704,210
	$ 4,585,000		$ 596,050	$ 5,181,050

Annual future payment for bonds payable for the **2019 General Obligation Refunding Bonds** at August 31, 2023 are as follows:

August 31,	Principal	Interest Rate	Interest	Total
2024	635,000	4.00%	595,700	1,230,700
2025	665,000	4.00%	569,700	1,234,700
2026	690,000	4.00%	542,600	1,232,600
2027	720,000	4.00%	514,400	1,234,400
2028	750,000	4.00%	485,000	1,235,000
2029-2033	4,225,000	4.00%	1,940,900	6,165,900
2034-2038	5,155,000	4.00%	1,005,900	6,160,900
2039-2040	2,370,000	4.00%	95,800	2,465,800
	$ 15,210,000		$ 5,750,000	$ 20,960,000

5. LONG-TERM DEBT-BONDS, CONTINUED

Annual future payment for bonds payable for the **2020 General Obligation Refunding Bonds** at August 31, 2023 are as follows:

August 31,	Principal	Interest Rate	Interest	Total
2024	255,000	0.806%	269,250	524,250
2025	255,000	0.806%	267,195	522,195
2026	895,000	0.806%	262,561	1,157,561
2027	905,000	1.072%	254,103	1,159,103
2028	915,000	1.072%	243,844	1,158,844
2029-2033	4,785,000	1.072% - 1.602%	1,008,879	5,793,879
2034-2038	5,245,000	1.712% - 2.052%	544,532	5,789,532
2039-2040	2,260,000	2.142% - 2.372%	53,406	2,313,406
	$ 15,515,000		$ 2,903,770	$ 18,418,770

6. SUMMARY OF ALL DEBT

The annual requirements to amortized all long-term notes and bonds debt outstanding at August 31, 2023, including interest payments, are as follows:

August 31,	Principal	Interest	Total Payments
2024	890,000	1,103,370	1,993,370
2025	920,000	1,075,315	1,995,315
2026	6,170,000	924,371	7,094,371
2027	1,625,000	768,503	2,393,503
2028	1,665,000	728,844	2,393,844
2029-2033	9,010,000	2,949,779	11,959,779
2034-2038	10,400,000	1,550,432	11,950,432
2039-2040	4,630,000	149,206	4,779,206
	$ 35,310,000	$ 9,249,820	$ 44,559,820

7. DEFINED BENEFIT PENSION PLAN

Plan Description. Eligible employees of the Schuyler Community School District are provided with pensions through the Nebraska Public Employees Retirement System (NPERS) – a cost sharing multiple-employer defined benefit pension plan. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

Benefits Provided. NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions. Normal retirement is at age 65. The monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to $3.50 per year of service; or 2) the average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age. Benefit calculations vary with early retirement. Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later.

Contributions. The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from September 1, 2022 to August 31, 2023. The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2023 was $1,366,700.

Commitment Related to Proportionate Share of Net Pension Liability (Asset). At June 30, 2022 the NPERS, as a whole, reported a total net pension liability(asset) of $810,465,539 of which the district's share amounted to $4,198,325. Because of the use of a modified cash basis of accounting framework in the preparation of these financial statements, this proportionate share of the NPERS net pension liability is not reported in the District's financial statements as a liability, and is instead disclosed herein as a commitment. In accordance with the modified cash basis of accounting, pension expense or expenditures are only reported when contributions are paid by the District to NPERS.

The NPERS net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating local governments, actuarially determined. At June 30, 2022, the District's proportion was .518014 percent, which is an increase of .005548 from its proportion measured as of June 30, 2021.

Actuarial assumptions. Actuarial assumptions used in the determination of net pension liability, including mortality rates and life expectancies, long-term expected rate of return, discount rate and sensitivity of the net pension liability to changes in discount rate are available in the separately issued NPERS financial report that can be obtained online at http://www.auditors.nebraska.gov.

8. EARLY RETIREMENT INCENTIVE PLAN

- The employee must be fifty-five (55) years of age on or before September 1 of the employee's final contract year and must have at least ten (10) creditable years of service with a masters degree in education.

The Board of Education shall select up to four (4) eligible employees to participate in the plan each fiscal year. In the event the total number of eligible employees electing for early retirement exceeds four (4) employees, the Board of Education bases their selection of eligible employees based on the following criteria:

- Previous Application Denied
- Highest Salary
- Number of Years of Service
- Tiebreaker (Random Selection)

A qualified certificated employee who has been accepted for participation in the ERIP shall receive the following ERIP benefit during the three (3) fiscal years immediately following the participant's retirement:

- A ten thousand dollar ($10,000) contribution to a Health Reimbursement Account (HRA) to be credited to the employee in three (3) equal installments at the beginning of each of the three (3) fiscal years.

- A non-elective contribution to a 403(b) annuity or custodial account selected by the participant in an amount equal to two percent (2%) of his/her schedule salary at the 1.0 Full

8. EARLY RETIREMENT INCENTIVE PLAN (CONTINUED)

Time Equivalent (FTE) during the employee's final contract year multiplied by the number of years of creditable services with the District, up to a maximum of twenty-five thousand dollars ($25,000). The contribution shall be paid in six (6) installments of the three (3) fiscal years.

During the fiscal year ended August 31, 2023, the District paid $89,942. from the General Fund for the early retirement incentive plan. The total future payments required to be paid under the ERIP is $120,779.

9. COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

The District participates in a number of state and federally assisted programs. These programs are subject to financial and compliance audits of various agencies and departments, many of which have not yet been performed. The District's management believes that the amount of expenditures, if any, which may be disallowed by the granting agencies, would not be significant.

Compensated Absences

As a result of the District's use of the modified cash basis of accounting, accrued liabilities related to compensated absences (sick and vacation leave) and any employer-related costs earned and unpaid, are not reflected in the government-wide or fund financial statements.

10. TAX ABATEMENTS

The District is subject to tax abatements granted by Schuyler Community Redevelopment Authority (CRA), a component unit of the city of Schuyler, who has entered into tax increment financing (TIF) agreements with various redevelopers. This TIF program has the stated purpose of increasing business activity and employment in the community.

Under the TIF program, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper by the CRA to finance the project for a period of up to 15 years.

Information relevant to the abatement impacting the District for the year ended August 31, 2023 is as follows:

Tax Abatement Program	Amount Abated During the Year
Tax Increment Financing	$77,938

11. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the District carried commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

12. LEASES

There are six leases for 23 copiers for Schuyler Community Schools with replacements planned on a rotation basis. Expenses incurred for these leases totaled $110,314.11 for the fiscal year ended August 31, 2023. Payments remaining as of August 31, 2023:

1. Lease started 07/18/19 - 6 copiers - $838.98 per month/10 payments remaining
2. Lease started 04/15/20 - 1 copier - $166.44 per month/19 payments remaining
3. Lease started 08/20/20 - 6 copiers - $3,511.88 per month/23 payments remaining
4. Lease started 07/20/21 - 6 copiers - $3,181.32 per month/34 payments remaining
5. Lease started 07/25/22 - 3 copiers - $1,302.61 per month/46 payments remaining
6. Lease started 04/28/22 - 1 copier - $125.00 per month/8 payments remaining

Future expected lease payments on the above contracts are:

Year Ending August 31st	
2024	$ 109,361
2025	95,628
2026	49,471
2027	13,022
2028	-0-
	$267,482

Within the lease is a service agreement of mono pages billed quarterly at $0.00905 per image and colored pages billed quarterly at $0.06173 per image.

13. SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 31, 2023, which is the date the financial statements were available to be issued.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND (UNAUDITED)

FOR THE YEAR ENDED AUGUST 31, 2023

Function		Original Budget	Amended & Final Budget	Actual
	Budgetary fund balance, September 1, 2022			$ 4,087,605
	Receipts:			
	Local receipts:			
1100	Taxes levied/assessed by the school district	13,929,537	$13,929,537	13,382,948
1115	Carline tax	20,000	20,000	18,156
1120	Public Power District Sales	22,000	22,000	-
1125	Motor vehicle taxes	575,000	575,000	654,143
1140	Penalties and interest on taxes	-	-	20,202
1510	Interest on investments	3,000	3,000	38,605
1911	Other local license fees	2,500	2,500	4,500
1925	Other categorical grants from corps & other private interests	25,000	25,000	8,345
		14,577,037	14,577,037	14,126,899
	County receipts:			
2110	County fines and license fees	250,000	250,000	136,171
2210	ESU receipts	-	-	-
		250,000	250,000	136,171
	State receipts:			
3110	State aid	4,822,067	4,822,067	4,822,067
3120	SPED (school age)	1,020,000	1,020,000	871,449
3125	SPED transportation (school age)	1,000	1,000	2,654
3130	Homestead exemption	-	-	165,983
3131	Property tax credit	-	-	960,761
3133	Nameplate capacity tax	-	-	506
3180	Pro-rate motor vehicle	25,000	25,000	49,105
3400	State apportionment	225,000	225,000	329,270
3535	High ability learners	10,000	10,000	14,757
3541	Early childhood endowment grants	225,000	225,000	253,615
		6,328,067	6,328,067	7,470,167
	Federal receipts:			
4505	ESSA Title I, part A: improving basic programs	850,000	850,000	494,905
4507	ESSA Title I, part 1003(G): school improvement grant (SIG)	-	-	25,450
4509	ESSATitle II, Part A: supporting effective instruction	-	-	57,559
4518	IDEA part B: (611) base & enrollment poverty allocation	250,000	250,000	381,558
4525	Federal vocational & applied technology education	-	-	21,250
4527	ESSA Title III part A - english language acquisition	75,000	75,000	158,839
4530	Other federal categorical receipts (GEERS)	10,000	10,000	8,000
4531	ESSA Title IV part B: 21st century community learning center	65,000	65,000	153,145
4988	ARP ELC Afterschool	-	-	50,847
4989	ARP ELC Summerschool	-	-	28,795
4708	MEDICAID in public schools	50,000	50,000	93,590
4709	MEDICAID administrative activities (MAAPS)	10,000	10,000	26,629
4969	ESSATitle IV-A: student supp. & academic enrichment grant	-	-	43,085
4997	Elementary & secondary school emergency relief (ESSER II)	-	-	499,628
4998	Elementary & secondary school emergency relief (ESSER III)	1,560,000	1,560,000	341,185
		2,870,000	2,870,000	2,384,465

See Notes to Supplementary Information Budgetary Comparison Schedule

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND (UNAUDITED)

FOR THE YEAR ENDED AUGUST 31, 2023

Function		Original Budget	Amended Budget	Actual
	Receipts (continued):			
5690	Non-revenue receipts:			
	Other non-revenue receipts	-	-	3,023
		-	-	3,023
	Total receipts	24,025,104	24,025,104	24,120,725
	Disbursements:			
1100	Regular instruction	13,012,480	13,012,480	9,386,752
1125	Regular instructional school age (flex-spending)	-	-	139,341
1150	Limited english proficiency programs	-	-	914,657
1160	Poverty programs	750,000	850,000	1,108,309
1190	Early childhood educational programs	-	-	565,440
1200	Special education instructional programs	1,047,285	1,447,285	2,119,099
1300	Summer school	-	-	20,275
21RG	Support services - student	932,550	932,550	764,166
21SP	Support services - student - SPED	-	-	292,831
2200	Support services - instruction	988,000	988,000	1,034,991
2310	Support services - board of education	69,680	69,680	53,344
2320	Support services - executive administration	364,000	364,000	362,550
2330	Support services - district legal service	10,400	10,400	44,975
2410	Support service - office of the principal	1,118,000	1,118,000	1,183,546
2490	Support service - school administration - other	-	-	143,702
2510	Central services - fiscal services	239,200	239,200	226,622
2570	Central services - personnel services	-	-	10,346
2620	Operation and maintenance of buildings	2,132,000	2,132,000	2,530,449
2650	Vehicle acquisition & maintenance	89,856	89,856	42,493
27RG	Student transportation	206,710	206,710	242,390
27SP	Student transportation - SPED	130,000	130,000	10,427
3300	Community services	93,600	93,600	78,248
3400	Categorical grants from corporations	7,800	7,800	11,864
3500	State categorical programs	400,816	400,816	370,034
4700	Building improvements	-	-	100,128
6000	Federal programs	2,343,688	2,343,688	2,355,074
8000	Transfers	100,000	100,000	-
	Total disbursements	24,036,065	24,536,065	24,112,053
	Excess (deficiency) of receipts over disbursements	$ (10,961)	$ (510,961)	8,672
	Budgetary fund balance, August 31, 2023			$ 4,096,277

See Notes to Supplementary Information Budgetary Comparison Schedule

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
DEPRECIATION FUND (UNAUDITED)

FOR THE YEAR ENDED AUGUST 31, 2023

	Original & Final Budget	Actual
Budgetary fund balance, September 1, 2022		$ 317,708
Receipts:		
Local receipts:		
Interest on investments	$ -	1,947
Other local receipts	332,330	-
	332,330	1,947
Non-revenue receipts:		
Transfer from the general fund	250,000	-
	250,000	-
Total receipts	582,330	1,947
Disbursements:		
Central services - other support services	850,000	201,215
Total disbursements	850,000	201,215
Excess (deficiency) of receipts over disbursements	$ (267,670)	(199,268)
Budgetary fund balance, August 31, 2023		$ 118,440

See Notes to Supplementary Information Budgetary Comparison Schedule

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
EMPLOYEE BENEFIT FUND (UNAUDITED)

FOR THE YEAR ENDED AUGUST 31, 2023

	Original & Final Budget	Actual
Budgetary fund balance, September 1, 2022		$ 90,912
Receipts:		
Local receipts:		
Interest on investments	$ -	72
	-	72
Non-revenue receipts:		
Transfer from the general fund	51,809	101,885
	51,809	101,885
Total receipts	51,809	101,957
Disbursements:		
Central services - other support services	145,560	102,113
Total disbursements	145,560	102,113
Excess (deficiency) of receipts over disbursements	$ (93,751)	(156)
Budgetary fund balance, August 31, 2023		$ 90,756

See Notes to Supplementary Information Budgetary Comparison Schedule

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
COOPERATIVE FUND (UNAUDITED)

FOR THE YEAR ENDED AUGUST 31, 2023

	Original & Final Budget	Actual
Budgetary fund balance, September 1, 2022		$ 18,715
Receipts:		
Local receipts:		
Other categorical grants from corporations & other private interests	$ 55,000	91,798
	55,000	91,798
Non-revenue receipts		
Transfers from general fund	97,861	10,000
	97,861	10,000
Total receipts	152,861	101,798
Disbursements:		
Regular instructional programs	125,000	78,120
Support services - student	20,000	36,814
Support Services - staff	30,000	-
Total disbursements	175,000	114,934
Excess (deficiency) of receipts over disbursements	$ (22,139)	(13,136)
Budgetary fund balance, August 31, 2023		$ 5,579

See Notes to Supplementary Information Budgetary Comparison Schedules

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS ACTIVITIES FUND (UNAUDITED)

FOR THE YEAR ENDED AUGUST 31, 2023

	Original & Final Budget	Actual
Budgetary fund balance, September 1, 2022		$ 579,320
Receipts:		
Local receipts:		
Interest on investments	$ -	5,089
Admissions	15,000	60,843
Student organization membership dues & fees	-	71,662
Enterprise Activities	38,193	243,669
Other activities	-	203,957
Donations	-	54,723
Total receipts	53,193	639,943
Disbursements:		
Central services - other support services	600,000	583,115
Total disbursements	600,000	583,115
Excess (deficiency) of receipts over disbursements	$ (546,807)	56,828
Budgetary fund balance, August 31, 2023		$ 636,148

See Notes to Supplementary Information Budgetary Comparison Schedule

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
SCHOOL NUTRITION FUND (UNAUDITED)

FOR THE YEAR ENDED AUGUST 31, 2023

	Final Budget	Actual
Budgetary fund balance, September 1, 2022		$ 528,170
Receipts:		
Local receipts:		
Interest on investments	$ -	3,260
School lunch program	125,000	186,849
	125,000	190,109
State receipts:		
State reimbursements	7,000	8,438
	7,000	8,438
Federal receipts:		
Federal reimbursements	1,014,105	1,130,180
	1,014,105	1,130,180
Total receipts	1,146,105	1,328,727
Disbursements:		
Food services operations	1,700,000	1,502,148
Total disbursements	1,700,000	1,502,148
Excess (deficiency) of receipts over disbursements	$ (553,895)	(173,421)
Budgetary fund balance, August 31, 2023		$ 354,749

See Notes to Supplementary Information Budgetary Comparison Schedule

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
STUDENT FEE FUND (UNAUDITED)

FOR THE YEAR ENDED AUGUST 31, 2023

	Original & Final Budget	Actual
Budgetary fund balance, September 1, 2022		$ 79,378
Receipts:		
Local receipts:		
Extracurricular activity fees	$ 50,000	9,892
Postsecondary education fees	27,861	12,474
Interest	-	12
Total receipts	77,861	22,378
Disbursements:		
Summer School	20,000	-
Support services - student	80,000	61,062
Total disbursements	100,000	61,062
Excess (deficiency) of receipts over disbursements	$ (22,139)	(38,684)
Budgetary fund balance, August 31, 2023		$ 40,694

See Notes to Supplementary Information Budgetary Comparison Schedule

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
SPECIAL BUILDING FUND (UNAUDITED)

FOR THE YEAR ENDED AUGUST 31, 2023

	Original & Final Budget	Actual
Budgetary fund balance, September 1, 2022		$ 254,029
Receipts:		
Local receipts:		
Local property taxes	$ 600,000	564,632
Carline taxes	50	792
Interest on investments	-	3,496
	600,050	568,920
State receipts:		
Homestead	-	7219
Pro rate motor vehicle	50	2,000
Property Tax Credit	-	41,368
Name Plate Solar	-	22
	50	50,609
Federal Receipts:		
Elementary & Secondary School Emergency Relief (ESSER II)	-	112,500
Elementary & Secondary School Emergency Relief (ESSER III)	447,531	1,481,136
	447,531	1,593,636
Total receipts	1,047,631	2,213,165
Disbursements:		
Maintenance of buildings	-	249
ESSER II - Capital Improvements	-	14,500
ESSER III - Supplies	-	192,074
ESSER III - Capital Improvements	600,000	779,865
Loan Repayment -Qualified Capital Purpose Undertaking	500,000	900,000
Building Improvements	-	-
Total disbursements	1,100,000	1,886,688
Excess (deficiency) of receipts over disbursements	$ (52,369)	326,477
Budgetary fund balance, August 31, 2023		$ 580,506

See Notes to Supplementary Information Budgetary Comparison Schedule

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND (UNAUDITED)

FOR THE YEAR ENDED AUGUST 31, 2023

	Original & Final Budget	Actual
Budgetary fund balance, September 1, 2022		$ 3,813,328
Receipts:		
Local receipts:		
Local property taxes	$ -	384,532
Carline taxes	600	529
Penalties and interest on taxes	-	566
Interest on investments	5,000	56,917
	5,600	442,544
State receipts:		
Homestead exemption	-	4,756
Property tax credit	-	27,758
Nameplate capacity tax	-	15
Pro-rate motor vehicle	1,000	1,414
	1,000	33,943
Federal receipts:		
Federal reimbursements	220,000	224,830
	220,000	224,830
Other receipts:		
Interfund loan repaid from Special Building Fund	-	900,000
Long term loans	529,650	-
	529,650	900,000
Total receipts	756,250	1,601,317
Disbursements:		
Construction services	-	270,900
Redemption of principal	4,360,000	-
Interest on long-term debt	500,000	238,920
Other debt related cost	-	-
Total disbursements	4,860,000	509,820
Excess (deficiency) of receipts over disbursements	$ (4,103,750)	1,091,497
Budgetary fund balance, August 31, 2023		$ 4,904,825

See Notes to Supplementary Information Budgetary Comparison Schedules

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
BOND FUND (UNAUDITED)

FOR THE YEAR ENDED AUGUST 31, 2023

	Original & Final Budget	Actual
Budgetary fund balance, September 1, 2022		$ 15,742,311
Receipts:		
Local receipts:		
Local property taxes	$ 1,397,377	1,308,282
Carline taxes	-	1,767
Penalties and interest on taxes	-	1,690
Interest on investments	-	27,091
	1,397,377	1,338,830
State receipts:		
Homestead exemption	-	16,688
Property tax credit	-	96,379
Nameplate capacity tax	-	51
Pro-rate motor vehicle	2,500	4,917
	2,500	118,035
Non-revenue receipts:		
Issuance of Bonds	-	-
	-	-
Total receipts	1,399,877	1,456,865
Disbursements:		
Bank wire fee	-	60
Redemption of principal	1,000,000	860,000
Debt services interest	1,000,000	891,394
Other debt related cost	-	800
Total disbursements	2,000,000	1,752,254
Excess (deficiency) of receipts over disbursements	$ (600,123)	(295,389)
Budgetary fund balance, August 31, 2023		$ 15,446,922

See Notes to Supplementary Information Budgetary Comparison Schedules

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED AUGUST 31, 2023

1. BUDGETARY ACCOUNTING

The District prepares its budget for the Governmental Funds on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in presenting the financial statements. All unexpected appropriations lapse at the end of the budget year.

The term "Budgetary Fund Balance" used in these supplementary schedules is synonymous with the terms "Fund Balance – Modified Cash Basis" used in the financial statements.

2. PRESENTATION

Government Auditing Standards requires that for reporting purposes, the General Fund includes all activity of funds that do not generate a significant amount of revenues from outside sources. Therefore, in the fund financial statements, the Depreciation Fund, Employee Benefit Fund, and Coop Fund have been included in the General Fund since their revenues are mainly derived from transfers from the General Fund. However, since the Depreciation Fund, Employee benefit Fund and Coop Fund are required by State law to adopt their own budget, their respective budgetary schedules have been included here.

3. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended August 31, 2023, the expenditures exceeded appropriations for the Special Building Fund by $786,688 due to the repayment of an inter-fund loan of $900,000 being paid back to the Qualified Capital Purpose Undertaking Fund for the year ended August 31, 2023.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

COMBINING SCHEDULE OF ASSETS AND FUND BALANCES
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS (UNAUDITED)

FOR THE YEAR ENDED AUGUST 31, 2023

	General	Depreciation	Employee Benefit	Cooperative	Total General Funds
ASSETS					
Cash and cash equivalents	$ 830,082	$ 118,440	$ 90,756	$ 5,579	$ 1,044,857
Cash with county treasurers	3,266,195	-	-	-	3,266,195
Total Assets	$ 4,096,277	$ 118,440	$ 90,756	$ 5,579	$ 4,311,052
FUND BALANCES					
Restricted	$ -	$ -	$ -	$ -	$ -
Commited	-	-	-	5,579	5,579
Assigned	-	118,440	90,756	-	209,196
Unassigned	4,096,277	-	-	-	4,096,277
Total Fund Balance	$ 4,096,277	$ 118,440	$ 90,756	$ 5,579	$ 4,311,052

See Notes to Supplementary Information Budgetary Comparison Schedules

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS (UNAUDITED)

FOR THE YEAR ENDED AUGUST 31, 2023

	General	Depreciation	Employee Benefit	Cooperative	Total General Funds
RECEIPTS					
Local property taxes	$ 15,251,768	$ -	$ -	$ -	$ 15,251,768
Local receipts - other	12,845	-	-	91,798	104,643
Restricted Interest	-	-	-	-	-
Unrestricted Interest	38,605	1,947	72	-	40,624
County receipts	136,171	-	-	-	136,171
State receipts	6,293,848	-	-	-	6,293,848
Federal receipts	2,384,465	-	-	-	2,384,465
Non-revenue receipts	3,023	-	-	-	3,023
Total receipts	24,120,725	1,947	72	91,798	24,214,542
DISBURSEMENTS					
Regular instruction	9,274,867	-	-	-	9,274,867
Regular instructional school age (flex-spending)	139,341	-	-	-	139,341
Limited english proficiency programs	914,657	-	-	-	914,657
Poverty programs	1,108,309	-	-	-	1,108,309
Early childhood educational programs	565,440	-	-	-	565,440
Special education instructional programs	2,119,099	-	-	-	2,119,099
Summer school	20,275	-	-	-	20,275
Support services - student	1,056,997	-	-	114,934	1,171,931
Support services - instruction	1,034,991	-	-	-	1,034,991
Support services - board of education	53,344	-	-	-	53,344
Support services - executive administration	362,550	-	-	-	362,550
Support services - district legal service	44,975	-	-	-	44,975
Support services - office of the principal	1,183,546	-	-	-	1,183,546
Support services - school administration	143,702	-	-	-	143,702
Central services - fiscal services	226,622	201,215	102,113	-	529,950
Central services - personnel services	10,346	-	-	-	10,346
Operation and maintenance of buildings	2,530,449	-	-	-	2,530,449
Vehicle acquisition & maintenance	42,493	-	-	-	42,493
Student transportation	242,390	-	-	-	242,390
Student transportation - SPED	10,427	-	-	-	10,427
Community services	78,248	-	-	-	78,248
Categorical grants from corporations	11,864	-	-	-	11,864
State categorical programs	370,034	-	-	-	370,034
Building improvements	100,128	-	-	-	100,128
Federal programs	2,355,074	-	-	-	2,355,074
Total disbursements	24,000,168	201,215	102,113	114,934	24,418,430
Excess (deficiency) of receipts over disbursements before other financing uses	120,557	(199,268)	(102,041)	(23,136)	(203,888)
OTHER FINANCING SOURCES/(USES)					
Transfers from other funds	-	-	101,885	10,000	111,885
Transfers to other funds	(111,885)	-	-	-	(111,885)
Net change in fund balance	8,672	(199,268)	(156)	(13,136)	(203,888)
Fund balance - beginning of year	4,087,605	317,708	90,912	18,715	4,514,940
Fund balance - end of year	$ 4,096,277	$ 118,440	$ 90,756	$ 5,579	$ 4,311,052

See Accompanying Auditor's Report and Notes to Financial Statements

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Education
Schuyler Community Schools
District No. 123, Colfax County
Schuyler, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each fund of Schuyler Community Schools, District No. 123, Schuyler, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise Schuyler Community Schools' basic financial statements and have issued our report thereon dated October 31, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Schuyler Community Schools' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Schuyler Community Schools, District No. 123, Schuyler, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of the Schuyler Community Schools, District No. 123's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiency as item number 2023-001.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Schuyler Community Schools, District No. 123's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item number 2023-002.

School District's Response to Findings

Schuyler Community Schools, District No. 123's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Schuyler Community Schools, District No. 123's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pekny & Associates, CPA's, PC

Pekny & Associates, CPA's, PC
October 31, 2023

PEKNY & ASSOCIATES, CPA'S, PC

2458 18th Avenue
Columbus, NE 68601
402-564-7138
FAX 402-564-7139

200 E. 12th Street
Schuyler, NE 68661
402-352-8898
FAX 402-352-8741

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Schuyler Community Schools
District No. 123, Colfax County
Schuyler, Nebraska

Report on Compliance for Each Major Federal Program

We have audited Schuyler Community Schools, District No. 123's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of District's major federal programs for the year ended August 31, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for the compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Schuyler Community Schools District No. 123's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Schuyler Community Schools, District No. 123's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Schuyler Community Schools, District No. 123's compliance.

Opinion on Each Major Federal Program

In our opinion, Schuyler Community Schools, District No. 123 complied, in all material respects, with types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2023.

Report on Internal Control over Compliance

Management of Schuyler Community Schools, District No. 123 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Schuyler Community Schools, District No. 123's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Schuyler Community Schools, District No. 123's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Pekny & Associates, CPA's, PC

Pekny & Associates, CPA's, PC
October 31, 2023

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2023

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR PROGRAM OR CLUSTER TITLE	FEDERAL AL NUMBER	PASS THROUGH GRANTOR Number	TOTAL EXPENDITURES
U.S. DEPARTMENT OF AGRICULTURE			
Pass through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	19-0123	$ 150,901
National School Lunch Program (NSLP)	10.555	19-0123	898,365
Summer Food Service Program for Children	10.559	19-0123	17,622
Fresh Fruit and Vegetable Program	10.582	19-0123	63,292
Total Child Nutrition Cluster:			1,130,180
Nutrition Training	10.574	19-0123	2,380
Pass through Nebraska - Department of Health and Human Services			
Food Distribution Program(Note B)	10.565	19-0123	102,254
TOTAL U.S. DEPARTMENT OF AGRICULTURE			1,234,814
U.S. DEPARTMENT OF EDUCATION			
Pass through State Department of Education:			
Special Education Cluster (IDEA):			
Special Education IDEA - Enrollment/Poverty	84.027	19-0123	382,586
Special Education IDEA - Preschool	84.173	19-0123	5,501
Total Special Education Cluster (IDEA)			388,087
Title I - Part A	84.010	19-0123	636,063
Career/Technical Education - Basic Grants	84.048	19-0123	474
Title III - Part A ESSA	84.365	19-0123	105,790
Tittle IV Part B NCLB 21 Century	84.287	19-0123	245,799
Covid-19 - Education Stabilization Fund Cluster:			
ESSER II	84.425D	19-0123	728,827
ESSER III	84.425U	19-0123	1,236,470
Total Covid-19 - Education Stabilization Fund Cluster:			1,965,297
TOTAL U.S. DEPARTMENT OF EDUCATION			3,341,510
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass through Nebraska Department of Health and Human Services			
Medical Assistance Program	93.778	19-0123	26,629
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 4,602,953

See Accompanying Auditor's Report and Notes to Schedule of Expenditures of Federal Awards

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED AUGUST 31, 2023

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of Schuyler Community Schools, District No. 123, Colfax County, and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements Tile 2, U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B – FOOD DISTRIBUTION

Non-monetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed.

NOTE C – INDIRECT COSTS

Schuyler Community Schools District No. 123, Colfax County did not elect to use the 10% de minimis indirect cost rate allowed when computing the amounts in the schedule of expenditures of federal awards.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2023

SUMMARY OF AUDITOR'S RESULTS

1. The independent auditor's report expressed an unmodified opinion on all the governmental activities of Schuyler Community Schools, District No. 123.

2. One significant deficiency in internal control disclosed during the audit of the financial statements is reported in the Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with Government Auditing Standards. No material weaknesses are reported.

3. No material weaknesses in internal control were disclosed during the audit of internal control over major federal awards programs.

4. No instances of noncompliance material to the financial statements were found.

5. An unmodified opinion was issued on compliance for major programs

6. The programs tested as major programs included:

U.S. Department of Education:	
COVID-19-Education Stabilization Fund Cluster:	
Elementary and Secondary School Emergency Relief Fund	CFDA #84.425D
American Rescue Plan-Elementary and Secondary School Emergency Relief Fund	CFDA #84.425U

7. The threshold used for distinguishing between Type A and B programs was $750,000.

8. Schuyler Community Schools did not qualify as a low risk auditee as that term is defined in the Uniform Guidance

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
YEAR ENDED AUGUST 31, 2023

FINDINGS RELATED TO THE FINANCIAL STATEMENTS

2023-001 – Internal Control

Criteria: A strong internal control environment should include processes that are designed to provide reasonable assurance by segregating duties with respect to handling and recording transactions.

Condition: There is a lack of segregation of duties among personnel.

Cause: The District had a limited number of employees in the accounting function, thus limiting its internal control procedures.

Effect: Transactions could be mishandled.

Recommendation: Procedures should be implemented to ensure that duties with respect to handling and recording transactions be segregated or that alternative controls be used to compensate for lack of segregation.

Views of Responsible Officials and Planned Corrective Actions: We will review our duties in this area and see if we can shift some responsibilities to help with the segregation of duties.

2023-002 Budget Noncompliance

Criteria: The District should follow and abide by all matters of compliance set forth by the Nebraska Auditor of Public Accounts and the Nebraska Department of Education.

Condition: The Special Building Fund exceeded the budgeted expenditures for 2022-2023 year.

Cause: The District did not budget for the repayment of an interfund loan.

Potential Effect: The District was not in compliance with budget laws set forth by the Nebraska Auditor of Public Accounts.

Recommendation: Procedures should be implemented so that the budget is amended when more up to date information is known about possible revenues and expenditures for the budgeted fiscal year.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
YEAR ENDED AUGUST 31, 2023

FINDINGS RELATED TO THE FINANCIAL STATEMENTS

2023-002 Budget Noncompliance, Continued

Views of Responsible Officials and Planned Correct Action: We concur with the finding. We will correct our budgeting process for future years to ensure they meet the Nebraska School District Budgeting Requirements.

FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS

None

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDING AUGUST 31, 2023

FINDINGS-FINANCIAL STATEMENTS AUDIT

2022-001 – Financial Reporting Processes

Criteria: As described in out engagement letter, management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of financial statements, including the notes to the financial statements, in conformity with the modified cash basis of accounting.

Condition: Management should possess the ability to prepare financial statements in accordance with the modified cash basis of accounting. The preparation of financial statements under this basis of accounting requires that management possess the ability to properly record and classify transactions in a general ledger, reconcile accounts, measure and record needed adjustments to the accounts, and prepare the financial statements and related disclosures without the assistance from the auditors. During our audit, we compiled a working trial balance from financial records provided by the District.

Cause: District personnel do not possess the expertise necessary to provide the auditors with a trial balance and to draft the year-end financial statements, supplementary information, and notes to the financial statements.

Potential Effect: The potential exists that misappropriation of assets and/or a material misstatement of the financial statements could occur and not be prevented or detected by the District's internal control.

Recommendation: We recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management.

Current Status: The District reviews and approves the proposed auditor adjusting entries and applies procedures considered necessary by management to evaluate the financial statements.

2022-002 – Budget Noncompliance

Criteria: The District should follow and abide by all matters of compliance set forth by the Nebraska Auditor of Public Accounts and the Nebraska Department of Education.

Condition: The Bond Fund exceeded the budgeted expenditures for the 2021-2022 fiscal year.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (continued)
YEAR ENDING AUGUST 31, 2023

FINDINGS-FINANCIAL STATEMENTS AUDIT

2022-002 – Budget Noncompliance, Continued

Cause: The District underestimated the amount of interest due for the fiscal year.

Potential Effect: The District was not in compliance with budget laws set forth by the Nebraska Auditor of Public Accounts.

Recommendation: Procedures should be implemented so that the budget is amended when more up to date information is known about possible revenues and expenditures for the budgeted fiscal year.

Current Status: The Bond Fund was under budget for the 2022-23 fiscal year.



Schuyler Activities

Hauff Sports Agreement

Agenda

- **Purchase History**
- **Agreement with Hauff Sports**
- **Advantages**
- **Team Store**

Sports Equipment and Uniforms

History

- **Primarily used Lou's Sporting Good**
- **Lou's was sold to BSN**
- **We searched for the best deal and fit for Schuyler**
  - **One year agreement with Hauff Sports**

Hauff Sports Gold Star Agreement

What it is-

Agreement to purchase sports equipment from Hauff sports in exchange for 10% kickback on all purchases.

School agrees to give vendor first right of refusal to match any price quotes given from another vendor.

What is is not-

- **An exclusive agreement**
  - **We can still go local**
  - **If they don't have it, we will buy somewhere else**
- **Brand Exclusive**
  - **We do not need to exclusively buy Nike, for example**

Benefits

- We already buy these items and will continue:
  - Essential items: football helmets, balls, basketballs, uniforms, etc
- Financial Benefits
  - 10% Kickback on all orders.
  - Discounts on Major Brands:
    - 40% Off Under Armour
    - 40% Off Adidas Products
    - Team Discount on All Other Brands, Including Nike.



- Free Shipping on all stocked orders or those brought into their store.
- Free Team Store
  - Receive Kickback
  - One Spot
    - Staff, Teachers, Students

Draft Store

- Draft Store

Dave Gibbons
Curriculum, Instruction and Assessment
School Improvement Coordinator
Board Report November, 2023

Position/School: Curriculum Director Name: Dave Gibbons

Assessment Information: The complete data profile from state testing is still embargoed from the Nebraska Department of Education. I am working with the Administration Team to be prepared to present to the Board in December.

Curriculum - The Science Curriculum Team has been working on materials adoption. They have developed a mission statement, determined non-negotiables and chose an adoption rubric. They are currently learning about available programs and they will begin evaluating programs in a couple of weeks.
Also, starting next year each school district shall provide an annual financial literacy status report to its school board, including, but not limited to, student progress in financial literacy courses and other district determined measures of financial literacy progress from the previous school year. So you are aware, financial literacy was already a graduation requirement in Schuyler. During the second semester, we will be discussing what the other district determined measures will be.

Committee on American Civics - We are required to have two Committee on American Civics meetings a year. One of these meetings needs to accept public testimony. The last meeting was held in April so we need to schedule a meeting again now.

Board Policy/Handbooks/Support Programs
October 16, 2023

1. Derek from ERI will present on the upcoming boiler project at the high school. This will be an ESSER III project and we have $2,000,000 set aside for this project.

2. Policy 1006.01Facility Rental

3. Policy 408.02 Certified Resignations

Building/Grounds/Transportation
October 16, 2023

1. Derek from ERI will present on the upcoming boiler project at the high school. This will be an ESSER III project and we have $2,000,000 set aside for this project.

2. Landscaping around the Dual Language program is almost finished.

3. The cameras are done at the district building and elementary, they will begin working on the MS and HS next.

4. I have reached out to Wilkins Architecture to give us some idea of what they would charge for a gym design.

Budget/Finance/Negotiations
November 8, 2023

1. @ 5:00 - Audit Review and AFR with auditors

2. Bank Comparisons

3. @ 6:00 - Negotiations meeting with SEA representatives

Monthly Update for your Board Meeting Agenda

November 2023

Networking & Events
Latest 'Board Notes' – Monthly Newsletter
Annual Board Calendar Summary
Government Relations & Advocacy
This Month In …
Monthly Agenda Video Updates & NASB's Video Resources
Contact Us

2023 Advocacy Handout

https://members.nasbonline.org/government-relations/nasb-advocacy-handbook

(www.NASBonline.org – Government Relations – Advocacy Handbook)

Your 2023 Advocacy Handout is now posted!

Changes to the NASB bylaws, standing positions and legislative resolutions, for review prior to the 2023 Delegate Assembly. To better prepare you and your board's voting representative for the Delegate Assembly, please download, review, and bring this Handout with you to Omaha. This year's Delegate Assembly will take place ***Friday, November 17, at 8:00 AM***, in conjunction with the State Education Conference in Omaha. All items within the Advocacy Handout will be considered by this Assembly. If you haven't already, each board should select one board member to represent the district or ESU as the voting delegate.

https://members.nasbonline.org/government-relations/nasb-advocacy-handbook

Networking & Events … Register Now

https://members.nasbonline.org/events

(www.NASBonline.org – Events)

All Dates & Locations Tentative & Subject to Change

State Education Conference – November 15-17 - CHI Health Center, Omaha
https://members.nasbonline.org/events/state-education-conference

14th Annual Nebraska Child Health & Education Summit – December 13 – Omaha
https://www.eventbrite.com/e/14th-annual-ne-child-health-education-summit-tickets-749525329437?aff=oddtdtcreator%20

JANUARY / FEBRUARY 2024

School Board Member Week in Nebraska – January 21-28
https://members.nasbonline.org/events/school-board-member-week

Legislative Issues Conference – January 21-22
https://members.nasbonline.org/events/legislative-issues-conference

Board President's Retreats
January 28-29 – Norfolk February 4-5 – Kearney
https://members.nasbonline.org/events/board-president-retreat

Latest 'Board Notes' – Monthly Newsletter

https://members.nasbonline.org/news-resources/board-notes-newsletter
(www.NASBonline.org - News & Resources - Board Notes)

- *Thirteen Boards Receive Board of Excellence Award*
- *Training, Networking, Engagement & Events*
- *The 2023 State Education Conference*
- *At The Board Table*
- *Omaha Hosts 2023 Western Region Meeting*
- *Big Issues: What Can the Board Do?*
- *Choosing Your Board's Delegate ...*
- *NASB Affiliate Spotlight - Boyd Jones*
- *Connect the Dots - NAPSF Fall Conference*
- *This Month In ... And Much More!*

"Annual Board Calendar Summary"

View the full detailed calendar at:
https://members.nasbonline.org/board-leadership/resources
(www.NASBonline.org – Board Leadership – Resources)

November Board Agenda Items
In addition to routine agenda items, time sensitive topics include:

ACCOUNTABILITY AND STUDENT ACHIEVEMENT REVIEW - Financial Literacy – Beginning the 2023-24 school year, each district shall include financial literacy instruction [at minimum complete at least one five-credit high school course in personal finance or financial literacy prior to graduation]. On or before December 31, 2024, and on or before December 31 of each year thereafter, in order to promote and support financial literacy education, each school district shall provide an annual financial literacy status report to its school board, including, but not limited to, student progress in financial literacy courses and other district determined measures of financial literacy progress from the previous school year. §79-3004

ADVOCACY - Appoint local board Delegate Assembly Representative – notify Matt @ mbelka@NASBonline.org

BUDGET - District Audit Report – Review

****Review the full November Agenda on page 36 of the 2023 NASB Board Meeting Guide & Annual Board Calendar.**

Board Self-Assessment

Following the board's evaluation of the superintendent or ESU Administrator, consider administering a Board Self-Assessment. This provides an opportunity for board members to self-reflect and collectively consider the effectiveness of the board's governance leadership and working relationship with the superintendent or ESU Administrator. Schedule a board retreat with Marcia or Stacie to review the results and participate in discussion of goals to address the board's identified areas of growth. Please contact Katie Corfield at kcorfield@NASBonline.org or Marcia Herring at mherring@NASBonline.org or 402-817-0296 to schedule a time to administer the board self-assessment.

Board Retreat

As the new year is fast approaching, it is a perfect time to schedule a board retreat to set goals, discuss the board role and responsibilities, develop board protocols, or customize the retreat to meet the board-superintendent /ESU Administrator vision or needs. Please contact Marcia Herring at mherring@NASBonline.org or 402-817-0296 to schedule for the Board's next Retreat.

NASB President Retreats

January 28-29, 2024 in Norfolk February 4-5, 2024 in Kearney

Join the NASB Board Leadership Team in Norfolk or Kearney for the opportunity to engage with fellow other leadership teams including the board president, aspiring presidents, and superintendents. The agenda will include a leadership activity on Sunday, social, dinner, and a full agenda on Monday addressing board meeting protocols, Open Meetings Law, policy, committee work, scenarios, goal planning, superintendent evaluation, and more. Stay tuned for more information regarding the registration details.

Government Relations & Advocacy

https://members.nasbonline.org/government-relations

(www.NASBonline.org – Government Relations)

WHO IS YOUR DELEGATE? While any board member is welcome to attend the Delegate Assembly, each board should select one member to represent them as the voting delegate prior to November 17.

Now is a great time to engage your lawmaker while they are in the district. Reach out if NASB can help you make a connection. Advocacy starts at home!

Nebraska Attorney General's Office Consumer Warning - THC-Containing Products Sold in Nebraska

https://ago.nebraska.gov/attorney-general-consumer-warning

Attorney General Mike Hilgers is warning consumers that many THC-containing products sold in Nebraska may be dangerous for human consumption for the following reasons: Unknown production processes; Mislabeling; Unknown health effects; & Danger to children

This Month In …

https://members.nasbonline.org/news-resources/board-notes-newsletter

(www.NASBonline.org - News & Resources - Board Notes)

To see a quick glimpse at the various items the NASB is involved in, check out pages 10 & 11 each month in the Board Notes newsletter for "This Month In …"

Advocacy & Government Relations - ALICAP & Insurance - Board Leadership - Data Analytics - Energy Purchasing - Member Engagement - Policy - Search, Strengths & Awards - Technology

Monthly Agenda Video Updates & NASB's Video Resources

https://members.nasbonline.org/news-resources/video-library

(www.NASBonline.org - News & Resources – Video Library)

Monthly Board Agenda videos, Legal Resources, NASB's Live & Learn Series, Member Zoom's, Q&A's with the Governor and Commissioner Blomstedt, EHA Updates, Advocacy breakdowns, and MUCH more!

Contact Us

https://members.nasbonline.org/about-us

(www.NASBonline.org – About Us)

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